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The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

Notification

It is hereby notified that vide High Court Order dated 16-10-2020 Ms. Zainab Farooq D/o Farooq Ahmad Bhat R/o Hyderpora, Mohalla Masjid Umar Lane, Srinagar has been admitted and enrolled as an Advocate on the Rolls of Jammu and Kashmir Bar Council provisionally for a period of one year from the date of issuance of this notification, subject to the verification of her Provisional/LL.B Degree Certificate from the concerned University and verification of her character and antecedents from CID. Her name has been entered under Serial No. JK-341/2020 in the Roll of Advocates maintained by this Registry.

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

Notification

It is hereby notified that vide High Court Order dated 16-10-2020 Mr. Irshad Ahmed Lone S/o Ab. Ahad Lone R/o Jahangirpora, Shrakwara, Mohalla Muqdam, Tehsil Wagoora, District Baramulla has been admitted and enrolled as an Advocate on the Rolls of Jammu and Kashmir Bar Council provisionally for a period of one year from the

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The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

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Notification

No. 145 Dated 22-10-2020.

It is hereby notified that vide High Court Order dated 16-10-2020 Mr. Naseer Ahmad Kumar S/o Mohammad Maqbool Kumar R/o Kumar Mohalla, Tehsil Sriguwara, District Anantnag has been admitted and enrolled as an Advocate on the Rolls of Jammu and Kashmir Bar Council provisionally for a period of one year from the date of issuance of this notification, subject to the verification of his Provisional/LL.B Degree Certificate from the concerned University and verification of his character and antecedents from CID. His name has been entered under Serial No. JK-303/2020 in the Roll of Advocates maintained by this Registry.

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

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Notification

No. 149 Dated 11-11-2020.

Provisional admission granted under Advocates Act, 1961 in favour of Ms. Jigmet Angmo D/o Sonam Angchok R/o Chemday (Neryok), Tehsil Kharu, District Leh vide Notification No. 96 dated 17-06-2019

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Ms. Kunzang Ladon D/o Dorjay Stanzin R/o Durbuk Lanpo, Durbuk Tangtse, District Leh vide Notification No. 99 dated 17-06-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of her Certificates/LL.B Degrees from the concerned University and verification of her character and antecedents from the CID.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Mr. Mukesh Sharma S/o Gian Chand R/o Village Amroh, Tehsil Ram Nagar, District Udhampur vide Notification No. 866 dated 18-10-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of his Certificates/LL.B Degrees from the concerned University and verification of his character and antecedents from the CID.

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Mr. S. Jasmeet Singh S/o Kavi Singh R/o Nursing Pora, Tehsil Beerwah, District Budgam A/P Pal Niwas, Near Sarweshwar Rice Mills, Baba Fareed Nagar, Jammu vide Notification No. 100 dated 17-06-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of his Certificates/LL.B Degrees from the concerned University and verification of his character and antecedents from the CID.

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Mr. Atul Dev Dutt S/o Puran Chand R/o Kharah P/O Akhnoor, District Jammu vide Notification No. 1642 dated 28-03-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of his Certificates/LL.B Degrees from the concerned University and verification of his character and antecedents from the CID.

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

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Provisional admission granted under Advocates Act, 1961 in favour of Ms. Nomni Sharma D/o Mast Ram Sharma R/o Ward No. 12, Shiv

490 The J&K Official Gazette, the 4th Feb., 2021/15th Magha, 1942. [No. 45
Nagar, Reasi vide Notification No. 1767 dated 30-03-2019 for a period
of one year has been extended till 31-12-2021 subject to the verification
of her Certificates/LL.B Degrees from the concerned University and
verification of her character and antecedents from the CID.

The renewal/extension of provisional licence/enrollment must be
sought before the date of expiry unless the absolute/final enrollment as
an Advocate is ordered therebefore.

Notification

Notification

No. 158/LP Dated 12-11-2020.

Provisional admission granted under Advocates Act, 1961 in favour
of Ms. Versha Anthal D/o Deepak Chand R/o Ladhwal More, Tehsil
Batote, District Ramban A/P Sector 3, H. No. 4, Pandoka Colony,
Paloura, Jammu vide Notification No. 1347 dated 03-01-2019 for a
period of one year has been extended till 31-12-2021 subject to the
verification of her Certificates/LL.B Degrees from the concerned
University and verification of her character and antecedents from
the CID.

The renewal/extension of provisional licence/enrollment must be
sought before the date of expiry unless the absolute/final enrollment as
an Advocate is ordered therebefore.

Notification

Notification

No. 159/LP Dated 12-11-2020.

Provisional admission granted under Advocates Act, 1961 in favour
of Mr. Mohd Nahiem S/o Abdul Kareem R/o Sania, Surankote, Poonch
vide Notification No. 1682 dated 29-03-2019 for a period of one year
has been extended till 31-12-2021 subject to the verification of his
Certificates/LL.B Degrees from the concerned University and verification
of his character and antecedents from the CID.

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Mr. Arnab Sharma S/o Som Dutt Sharma R/o Ward No. 9, Hira Nagar, Kathua vide Notification No. 1644 dated 28-03-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of his Certificates/LL.B Degrees from the concerned University and verification of his character and antecedents from the CID.

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Mr. Amit Puria S/o Bishan Dutt Sharma R/o Chack-Lala, Bishnah, Jammu vide Notification No. 1633 dated 28-03-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of his Certificates/LL.B Degrees from the concerned University and verification of his character and antecedents from the CID.

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

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Provisional admission granted under Advocates Act, 1961 in favour of Mr. Mohd Naseer S/o Abdul Kabir R/o Chelhota, Behota

No. 45] The J&K Official Gazette, the 4th Feb., 2021/15th Magha, 1942. 493
Marmet, Tehsil Goha, District Doda A/P Dabbar, Opposite Grid Station,
Sidhra, Jammu vide Notification No. 1763 dated 30-03-2019 for a period
of one year has been extended till 31-12-2021 subject to the verification
of his Certificates/LL.B Degrees from the concerned University and
verification of his character and antecedents from the CID.

The renewal/extension of provisional licence/enrollment must be
sought before the date of expiry unless the absolute/final enrollment as
an Advocate is ordered therebefore.

Notification

Notification

No. 164 Dated 12-11-2020.

Provisional admission granted under Advocates Act, 1961 in
favour of Mr. Anoop Singh S/o Jasmant Singh R/o 68, Hoochak, Pongal
Pristhan Ukhral, Ramban A/P Block 33, Old University Campus Canal
Road, Jammu vide Notification No. 1643 dated 28-03-2019 for a period
of one year has been extended till 31-12-2021 subject to the verification
of his Certificates/LL.B Degrees from the concerned University and
verification of his character and antecedents from the CID.

The renewal/extension of provisional licence/enrollment must be
sought before the date of expiry unless the absolute/final enrollment as
an Advocate is ordered therebefore.

Notification

Notification

No. 165 Dated 12-11-2020.

Provisional admission granted under Advocates Act, 1961 in
favour of Mr. Dildar Ahmed S/o Gul Bahar R/o P/O Nariyan Opposite
Govt. Middle School Rani, Rajouri vide Notification No. 1669 dated
29-03-2019 for a period of one year has been extended till 31-12-2021
subject to the verification of his Certificates/LL.B Degrees from the
concerned University and verification of his character and antecedents
from the CID.

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Mr. Mohd Aqib Aslam S/o Mohd Aslam R/o H. No. 193, Sector-1, Pamposh Colony, Janipur, Jammu vide Notification No. 1762 dated 30-03-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of his Certificates/LL.B Degrees from the concerned University and verification of his character and antecedents from the CID.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Ms. Asmita Sharma D/o Neeraj Sharma R/o H. No. 450, Anand Street, Ambphalla, Jammu vide Notification No. 1640 dated 28-03-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of her Certificates/LL.B Degrees from the concerned University and verification of her character and antecedents from the CID.

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Provisional admission granted under Advocates Act, 1961 in favour of Ms. Jagdeep Kour D/o Om Prakash R/o Village Kalyanpur, P/O

496 The J&K Official Gazette, the 4th Feb., 2021/15th Magha, 1942. [No. 45
Kanachak, Marh, Jammu vide Notification No. 1717 dated 30-03-2019
for a period of one year has been extended till 31-12-2021 subject to
the verification of her Certificates/LL.B Degrees from the concerned
University and verification of her character and antecedents from
the CID.

The renewal/extension of provisional licence/enrollment must be
sought before the date of expiry unless the absolute/final enrollment as
an Advocate is ordered therebefore.

Notification

Notification

No. 171 Dated 12-11-2020.

Provisional admission granted under Advocates Act, 1961 in
favour of Mr. Narender Jamwal S/o Atam Singh Jamwal R/o Jagti,
Nagrota, Jammu vide Notification No. 1761 dated 30-03-2019 for a
period of one year has been extended till 31-12-2021 subject to the
verification of his Certificates/LL.B Degrees from the concerned
University and verification of his character and antecedents from
the CID.

The renewal/extension of provisional licence/enrollment must be
sought before the date of expiry unless the absolute/final enrollment as
an Advocate is ordered therebefore.

Notification

Notification

No. 173 Dated 12-11-2020.

Provisional admission granted under Advocates Act, 1961 in
favour of Mr. Amzi Arthur John S/o Anil John R/o 97/6 EWS Colony,
Lower Roop Nagar, Jammu vide Notification No. 1637 dated
28-03-2019 for a period of one year has been extended till 31-12-2021
subject to the verification of his Certificates/LL.B Degrees from the
concerned University and verification of his character and antecedents
from the CID.

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Mr. Ummar Ayoub Qazi S/o Mohd Ayoub Qazi R/o Ward No. 5, Mohalla Gazian, Dara Dullian, Tehsil Haveli, District Poonch vide Notification No. 1291 dated 02-01-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of his Certificates/LL.B Degrees from the concerned University and verification of his character and antecedents from the CID.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Mr. Abhinandan Raina S/o Bharat Bhushan Raina R/o 72, Rampura, Gandhi Nagar, Jammu vide Notification No. 1625 dated 28-03-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of his Certificates/LL.B Degrees from the concerned University and verification of his character and antecedents from the CID.

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Provisional admission granted under Advocates Act, 1961 in
favour of Mr. Usman Ahmed Mir S/o Mohd Sharief R/o Chhatral, Tehsil

No. 45] The J&K Official Gazette, the 4th Feb., 2021/15th Magha, 1942. 499
Mendhar, District Poonch vide Notification No. 158 dated 18-06-2019
for a period of one year has been extended till 31-12-2021 subject to
the verification of his Certificates/LL.B Degrees from the concerned
University and verification of his character and antecedents from
the CID.

The renewal/extension of provisional licence/enrollment must be
sought before the date of expiry unless the absolute/final enrollment as
an Advocate is ordered therebefore.

Notification

Notification

No. 179 Dated 12-11-2020.

Provisional admission granted under Advocates Act, 1961 in
favour of Ms. Tsering Chosdon D/o Smanla Tsering R/o Domkar,
Gongma, Leh vide Notification No. 154 dated 18-06-2019 for a period
of one year has been extended till 31-12-2021 subject to the verification
of her Certificates/LL.B Degrees from the concerned University and
verification of her character and antecedents from the CID.

The renewal/extension of provisional licence/enrollment must be
sought before the date of expiry unless the absolute/final enrollment as
an Advocate is ordered therebefore.

Notification

Notification

No. 180 Dated 12-11-2020.

Provisional admission granted under Advocates Act, 1961 in
favour of Mr. Shahid Rashid S/o Ab. Rashid Badyari R/o Purnibal, Shiv
Pura, Srinagar vide Notification No. 141 dated 18-06-2019 for a period
of one year has been extended till 31-12-2021 subject to the verification
of his Certificates/LL.B Degrees from the concerned University and
verification of his character and antecedents from the CID.

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Ms. Tahira Bashir D/o Bashir Ahmad Sheikh R/o Gureiz, Bandipora A/P Nowpora, Bandipora, Naaz Colony, Bandipora vide Notification No. 157 dated 18-06-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of her Certificates/ LL.B Degrees from the concerned University and verification of her character and antecedents from the CID.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Mr. Waseeq ul Rashid S/o A. R. Gurkoo R/o E-8, Co-operative Colony, Peerbagh, Srinagar vide Notification No. 163 dated 18-06-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of his Certificates/LL.B Degrees from the concerned University and verification of his character and antecedents from the CID.

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Provisional admission granted under Advocates Act, 1961 in favour of Mr. Nitin Nand S/o Nand Kishore R/o W. No. 4, H. No. 4,

Village Ram Nagar, District Udhampur vide Notification No. 1615 dated 05-03-2018 for a period of one year has been extended till 31-12-2021 subject to the verification of his Certificates/LL.B Degrees from the concerned University and verification of his character and antecedents from the CID.

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Notification

Provisional admission granted under Advocates Act, 1961 in favour of Ms. Aayushi Sharma D/o Narayan Sharma R/o H. No. 23, Lane No. 1, Vivek Vihar, Paloura, Jammu vide Notification No. 05 dated 05-04-2018 for a period of one year has been extended till 31-12-2021 subject to the verification of her Certificates/LL.B Degrees from the concerned University and verification of her character and antecedents from the CID.

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Notification

Provisional admission granted under Advocates Act, 1961 in favour of Ms. Sumaira Gul D/o Gh. Rasool Mir R/o Budshah Nagar Naipora, Stadium Colony, Lane 5-G, Srinagar vide Notification No. 1660 dated 05-03-2018 for a period of one year has been extended till 31-12-2021 subject to the verification of her Certificates/LL.B Degrees from the concerned University and verification of her character and antecedents from the CID.

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Mr. Rameez Shabir S/o Shabir Ahmad R/o Wuyan, Pampore, Pulwama vide Notification No. 93 dated 19-08-2017 for a period of one year has been extended till 31-12-2021 subject to the verification of his Certificates/LL.B Degrees from the concerned University and verification of his character and antecedents from the CID.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Ms. Supriya Pandita D/o Ramesh Kumar Pandita R/o 51, Extension, Janipur Colony, Jammu vide Notification No. 1281 dated 02-01-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of her Certificates/LL.B Degrees from the concerned University and verification of her character and antecedents from the CID.

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Provisional admission granted under Advocates Act, 1961 in
favour of Ms. Sanchi Gupta D/o Yash Paul Gupta R/o H. No. 222,

No. 45] The J&K Official Gazette, the 4th Feb., 2021/15th Magha, 1942. 505
Sector-6, Channi Himmat, Jammu vide Notification No. 1342 dated
02-01-2019 for a period of one year has been extended till 31-12-2021
subject to the verification of her Certificates/LL.B Degrees from the
concerned University and verification of her character and antecedents
from the CID.

The renewal/extension of provisional licence/enrollment must be
sought before the date of expiry unless the absolute/final enrollment as
an Advocate is ordered therebefore.

Notification

Notification

No. 195 Dated 19-11-2020.

Provisional admission granted under Advocates Act, 1961 in
favour of Mr. Shubam Sharma S/o Kishore Kumar Sharma R/o H.
No. 182, Rani Talab, Digiana, Jammu vide Notification No. 1341 dated
02-01-2019 for a period of one year has been extended till 31-12-2021
subject to the verification of his Certificates/LL.B Degrees from the
concerned University and verification of his character and antecedents
from the CID.

The renewal/extension of provisional licence/enrollment must be
sought before the date of expiry unless the absolute/final enrollment as
an Advocate is ordered therebefore.

Notification

Notification

No. 196 Dated 19-11-2020.

Provisional admission granted under Advocates Act, 1961 in
favour of Ms. Priya Sharma D/o Kuldeep Raj R/o Mahal Shahan, Tehsil
Ramgarh, District Samba vide Notification No. 1354 dated 03-01-2019
for a period of one year has been extended till 31-12-2021 subject to
the verification of her Certificates/LL.B Degrees from the concerned
University and verification of her character and antecedents from
the CID.

The renewal/extension of provisional licence/enrollment must be sought before the date of expiry unless the absolute/final enrollment as an Advocate is ordered therebefore.

Notification

Provisional admission granted under Advocates Act, 1961 in favour of Mr. Mohd Irfan Khan S/o Abdur Razaq Khan R/o Salwah, Mendhar, District Poonch vide Notification No. 1375 dated 04-01-2019 for a period of one year has been extended till 31-12-2021 subject to the verification of his Certificates/LL.B Degrees from the concerned University and verification of his character and antecedents from the CID.

Registrar (Adm.)



Vol. 133] Jammu, Thu., the 4th Feb., 2021/15th Magha, 1942. [No. 45

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Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR,
CIVIL SECRETARIAT& REVENUE DEPARTMENT.

Dated 27-05-2020.

Whereas, the land specifications whereof are given in Annexure "A" to this notification is required for construction of Panjar to Saddal road under PMGSY situated in Village Panjar, Tehsil MOUNGRI and District UDHAMPUR ;

However, the Collector concerned shall be personally responsible for identification and proper title verification of all types of land involved in the case for making apportionment of compensation amongst all the interested persons/rightful claimants in accordance with the relevant laws/rules in force, while making the award.

Principal Secretary to Government,
Revenue Department.

Annexure-"A"

District	Tehsil	Village	Kh. Nos.	Area	Kind of soil
1	2	3	4	5	6
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				K. M.	
Udhampur	Moungri	Panjar	664	00601	GM
			665	00617	B.Q.
			667	00614	GM
			893	04613	GM
			894	06602	Jard
			895	00613	W.A.
			636	01613	W.A.
			642	02613	GM
			644	00617	W.A.
			657	01614	W.A.
			658	01612	W.A.
			659	06619	B.Q.
			632	21610	GM
				66666	
			Total	49618	
				66666	

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GOVERNMENT OF JAMMU AND KASHMIR,
CIVIL SECRETARIAT& REVENUE DEPARTMENT.

Dated 27-05-2020.

Whereas, on the basis of an indent placed by Executive Engineer, PMGSY, Ramban, a notification under section 4(1) was issued by Collector, Land Acquisition (SDM), Gool vide letter No. 497-505/SDM/G/PMGSY dated 31-08-2019 for land measuring 20 Kanals and 19 Marlas (Local) situated in Village Gundi, Tehsil Gool, District Ramban for construction of Gool-Gundi Gagersullah road under PMGSY ;

Whereas, the report furnished by Collector, Land Acquisition (SDM), Gool vide letter referred to above duly endorsed by District Collector, Land Acquisition (DC), Ramban vide No. DC/LA/Rbn/566-67 dated 29-01-2020, Divisional Commissioner, Jammu vide No. 502/4136/Acq/Gundi/PMGSY/Rbn/20/4392 dated 13-02-2020 and Financial Commissioner, Revenue, J&K Jammu vide No. FC-LS/LA-5105/2020 dated 04-03-2020 has been examined and it has been found that the land owners did not file any objection to the proposed acquisition ;

Whereas, the Government is satisfied that the land particulars whereof are given above is required for public purpose viz. for construction of Gool-Gundi Gagersullah road under PMGSY situated in Village Gundi, Tehsil Gool, District Ramban.

Further, in pursuance of section 17 of the Land Acquisition Act, Samvat 1990, it is also ordered that on expiry of fifteen days from the publication of the notification under section 9(2) of the said Act, the Collector will take possession of the aforementioned land in Village Gundi, Tehsil Gool, District Ramban required for public purposes subject to fulfillment of the conditions prescribed under section 9(2) and section 17-A of the Land Acquisition Act and Rule 63 of the Land Acquisition Rules.

However, the Collector concerned shall be personally responsible for identification and proper title verification of all types of land involved in the case for making apportionment of compensation amongst all the interested persons/rightful claimants in accordance with the relevant laws/rules in force, while making the award.

Principal Secretary to Government,
Revenue Department.

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No. 45] The J&K Govt. Gazette, 4th Feb., 2021/14th Magha, 1942. 535
by Collector, Land Acquisition (ACR), Doda vide letter No. 1209-15/
Acq dated 03-02-2017 for land measuring 26 Kanals and 01 Marla in
Village Jijote, Tehsil and District Doda for construction of PWD (R&B)
road from Kashore to Jijote ;

Whereas, the Collector, Land Acquisition (ACR), Doda vide
letter No. 1216-21/Acq dated 10-10-2019 has reported that the notification
issued under section 4(1) of the J&K State Land Acquisition Act by him
was served upon the interested persons for filing objections, if any, to the
proposed acquisition but no objection was received from the land owners/
interested persons within the prescribed period as required under
sections 5 & 5-A of the Land Acquisition Act ;

Whereas, the report furnished by Collector, Land Acquisition (ACR),
Doda vide letter referred to above duly endorsed by District Collector,
Land Acquisition (DC), Doda vide No. 443/LAC/D/19 dated 15-10-2019,
Divisional Commissioner, Jammu vide No. 502/3831/PWD/Jijote/Doda/19/
2919 dated 27-11-2019 and Financial Commissioner, Revenue, J&K Jammu
vide No. FC-LS/LA-5190/2020 dated 11-05-2020 has been examined and it
has been found that the land owners did not file any objection to the
proposed acquisition ;

Whereas, the Government is satisfied that the land particulars whereof
are given above is required for public purpose viz. for construction of PWD
(R&B) road from Kashore to Jijote.

Now, therefore, in pursuance of section 6 of the J&K State Land
Acquisition Act, Samvat 1990, it is declared that the land measuring
26 Kanals and 01 Marla in Village Jijote, Tehsil and District Doda for
construction of PWD (R&B) road from Kashore to Jijote. Further, the
Collector, Land Acquisition (ACR), Doda is directed under section 7 of the
said Act to take orders for acquisition of the said land after giving prescribed
notice to the interested person(s) as required under the Land Acquisition
Act/Rules.

However, the Collector concerned shall be personally responsible for
identification and proper title verification of all types of land involved in the

536 The J&K Govt. Gazette, 4th Feb., 2021/15th Magha, 1942. [No. 45
 case for making apportionment of compensation amongst all the interested
 persons/rightful claimants in accordance with the relevant laws/rules in force,
 while making the award.

(Sd.) DR. PAWAN KOTWAL, IAS,

Principal Secretary to Government,
 Revenue Department.

Annexure-"A"

Particulars of land

District	Tehsil	Village	Plot Nos.	Area
1	2	3	4	5
				K. M.
Doda	Doda	Jijote	141 min	0068¼
			143	0061¼
			175 min	0062¼
			175 min	0062¼
			175 min	00605
			175 min	00605
			175 min	00605
			379	00614
			393 min	00602
			381 min	00602
			381 min	00604
			378 min	01607
			385	00617¼
			385	00603
			387	00605
			389	01604

[illegible]

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Now, therefore, in pursuance of section 6 of the J&K State Land Acquisition Act, Samvat 1990, it is declared that the land measuring 79 Kanals and 02 Marlas situated in Village Jangalwar, Tehsil Phangsoo, District Doda for construction of Thathri to Kathawa road under PMGSY. Further, the Collector, Land Acquisition (SDM), Thathri is directed under section 7 of the said Act to take orders for acquisition of the said land after giving prescribed notice to the interested person(s) as required under the Land Acquisition Act/Rules.

However, the Collector concerned shall be personally responsible for identification and proper title verification of all types of land involved in the case for making apportionment of compensation amongst all the interested persons/rightful claimants in accordance with the relevant laws/rules in force, while making the award.

Principal Secretary to Government,
Revenue Department.

Annexure-"A"

Particulars of land

District	Tehsil	Village	Kh. Nos.	Area	Kind of land	Kind of fruit tree
1	2	3	4	5	6	7
K. M.						
Doda	Phangsoo	Jangalwa	241/1	10613	G. M.	Apple Pear Sari Walnut
			528/242	17619	G. M.	
			243	09603	G. M.	
			528/242	07602	G. M.	
			567/282	08616	B. Q.	
			403/282	00611	Chata Abi	

[illegible]

		K. M.	
395/284	00610	Chata	Abi
394/284	00618	Chata	Abi
597/344	02602	G. M.	
597/344	01618	G. M.	
288	01601	G. M.	
288 min	00616	G. M.	
288	00614	G. M.	
288	00603	G. M.	
298	01607	Sugar	Abi
299	01605	Sugar	Abi
574/387/299	00619	Udar	
575/387/299	00611	Udar	
575/387/299	00605	G. M.	
302	00615	Hail	Abi
303 min	00613	Chata	Abi
309	00608	G. M.	Path
311 min	00602	Chata	Abi
311 min	00601	Chata	Abi
	00601	Kotha	
311 min	00612	Chata	Abi
	00602	Kotha	
186	00602	G. M.	
181	00618	Hail	Abi
180	00602	Udar	Abi
161	01607	Hail	Abi

[illegible]
$$\hat{O} \quad \hat{O} \quad \hat{O}$$

Corrigendum to Government Order No. 435-F of 2019, dated 27-09-2019.

By order of the Government of Jammu and Kashmir.

Financial Commissioner,
Finance Department.

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GOVERNMENT OF JAMMU AND KASHMIR,
CIVIL SECRETARIAT& GENERAL ADMINISTRATION
DEPARTMENT.

Reference :6UO No. Edu/Tech/Gen/84/2018-I dated 01-12-2020 from Skill Development Department.

Government Order No. 1150-JK (GAD) of 2020

In partial modification of Government Order No. 277-JK(GAD) of 2020 dated 25-02-2020, it is hereby ordered that Advisor In-charge of Skill Development Department shall be the Chairman of J&K Board of Technical Education.

(Sd.) MANOJ KUMAR DWIVEDI, IAS,

Commissioner/Secretary to the Government.



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84 The J&K Official Gazette, 4th Feb., 2021/15th Magha, 1942. [No. 45
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Certified that we have in the afternoon of this day respectively made over and received charge of the Office of Chief Medical Officer, Health and Family Welfare, Doda along with cash balance lying in Account No. CD-509 of Jammu and Kashmir Bank, Branch Ex-Doda as on 31-11-2020 A. N. of Rs. 95/- (Rupees Ninty five) only last entry made in the cash book as well as drawal register.

The closing balance as on 30-11-2020 A. N. as per Cash Book and a per bank statement is Rs. 95/- (Rupees Ninety-five) only.

Memo of the balane for which responsibility is accepted by the Officer, Receiving Charge.

Permanent Advance : Rs. 95/- (Eupees Ninety-five) only.

Station : Doda.

Dated : 01-12-2020.

(Sd.)

Chief Medical Officer,
Health and Family Welfare, Doda.

Relieved Officer.

(Sd.)

Chief Medical Officer,
Health and Family Welfare, Doda.

Relieving Officer.



THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

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Separate paging is given to this part in order that it may be filed as a separate compilation.

PART II—B

Notifications, Notices and Orders by the Heads of Departments.

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GOVERNMENT OF JAMMU AND KASHMIR,
POLICE HEADQUARTERS, J&K, SRINAGAR.

Subject:ôProtocol to be followed for Requisitioning of Dogs from
Canine Squad Crime Branch.

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Whenever, any J&K Police unit would require the assistance of canines from J&K Police K-9 Squad Crime Branch for the purpose of anti-sabotage, room intervention, rescue, mission, narcotic or explosive detection the Police unit concerned shall submit a proper requisition either by wireless message or by whatsapp message on the relevant mobile number given below incorporating the following details in the proforma attached :ô

1. Type of dog required i. e. anti-sabotage, room intervention, rescue, mission, narcotic detection or explosive detection.
2. Number of vehicle being provided by the police unit for Carriage of dog and its handlers/assistant handler.

3. Name and mobile number of the vehicle driver.

4. Name of Incharge Escort for safe to and fro passage.

The relevant mobile numbers are :

606612733-I/c K9 Squad, Kashmir

6006612734-MHC P/S, CBK

6006612735-I/c K9 Squad, Jammu

6006612736-MHC P/S, SSP, CBJ

It shall be ensured by the police unit that proper security (escort) from the pickup point of canines up to its destination and back is provided. The requisitioning unit shall provide necessary vehicle for the purpose of carriage of the canines and its handler/assistant handlers.

The above instructions shall be complied within letter and spirit.

(Sd.)

Director General of Police,
J&K, Srinagar.

GOVERNMENT OF JAMMU AND KASHMIR,
PUBLIC SERVICE COMMISSION.
RESHAM GHAR COLONY, BAKSHI NAGAR, JAMMU-
180001.

Subject: Interview notice for the post of Assistant Professor, Islamic Studies in Higher Education Department notified vide Notification 10-PSC (DR-P) of 2017 dated 27-10-2017.

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Notice

Dated 06-01-2021.

In continuation of this office notice dated 05-02-2020, it is hereby notified that the interview of following shortlisted candidates for the

post of Assistant Professor, Islamic Studies in Higher Education Department shall now be held on 21-01-2021 at J&K Public Service Commission Office Complex, Resham Ghar, Jammu at 9.30 (A. M.) sharp :

S. No	Name of the Candidate	Parentage	Date of interview
1.	Mohammad Dawood Sofi	Ab. Khaliq sofi	
2.	Parvaze Ahmad Bhat	Muhammad Akbar Bhat	
3.	Mohd. Yaseen Gada	Ghulam Rasool Gada	21-01-2021
4.	Rafiya Nisar	Nisar Ahmad Thag	
5.	Sajad Ahmad Kutay	Gh. Rasool Kutay	
6.	Mohammad Younus	Abdul Rashid Mir	
7.	Mohd Younus Kumar	Ali Mohd Kumar	
8.	Zahoor Ahmad Wani	Mohd Hayat Wani	
9.	Mudasir Ahmad Hajam	Ab. Rashid Hajam	

Note :

1. Only eligible candidates possessing requisite qualification prescribed under rules shall be allowed to appear in the interview subject to the condition that they are within the prescribed age limit on the cut of date.
2. The candidates shall produce their original certificates/ testimonials along with hardcopy of application form on the date of interview.
3. All the candidates are directed to produce the copy of M.Phil/Phd. dissertations/thesis at the time of interview before the interview Board.
4. The candidates shall ensure that the Publications/Preserntations/ Books/Book Chapter which they intend to place before the

interview Board for evaluation shall be properly bound and indexed with cover page in the following format :

S. No.	Title	Journal/Conference/ Workshop	Impact factor, if applicable	Date of acceptance of publications	(For official use) Accepted Yes/No

Declaration : It is certified that all the above Publications/Presentations etc. are my original Research and are not derived from any thesis/Dissertation for which I have claimed separate point.

Signature of candidate

(Sd.) Rajesh Sharma, KAS,
Secretary,

J&K Public Service Commission.

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Notice

I, Rakesh Gupta S/o Late D. P. Gupta, R/o 217/Rehari Colony, Jammu do hereby declare that I have changed my daughter name from Gungun Gupta to Vaani Gupta in school record (Presentation Convent Hr. Sec. School, Gandhi Nagar) and birth certificate. Objection, if any, may be conveyed to concerned authority within seven days.



सत्यमेव जयते

THE

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Separate paging is given to this part in order that it may be filed as a separate compilation.

ADVERTISEMENTS—C

JAMMU AND KASHMIR POLICE HEADQUARTERS (Provision Section).

Extension Notice

In view of administrative reasons, the last date for receiving of bids and date for opening of technical bids of e-NIT No. 51 of 2020 dated 19-11-2020 floated by this Headquarters for the installation of CCTV Surveillance System at Raj Bhawan, Srinagar are re-scheduled as under :

1. Last date of receipt of tenders = 02-01-2021 up to 1800 hours.
2. Date of opening of technical bids = 04-01-2021 at 1100 hours.

The other terms and conditions of the NIT shall remain the same.

(Sd.) RAYEES MOHAMMAD BHAT, IPS,

AIG Police (Provision-Transport)
For Director General of Police,
PHQ, J&K, Jammu.

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110 The J&K Govt. Gazette, 4th Feb., 2021/15th Magha, 1942. [No. 45
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POLICE HEADQUARTERS, JAMMU AND KASHMIR

(Provision Section).

Tender Cancellation Notice

Due to various technical/procedural reasons, NIT No. 77 of 2019 dated 05-10-2019 floated by this Hqrs. for hiring of Helicopter Services for J&K Police/CAPF is hereby cancelled.

Fresh e-Tender is being floated for the purpose on J&K UTs e-Procurement Portal www.jktenders.gov.in.

(Sd.) RAYEES MOHAMMAD BHAT, IPS,

AIG (Provision and Transport)
For Director General of Police,
J&K, Jammu.

رجسٹرڈ نمبر جے کے۔ 33



सत्यमेव जयते

جموں و کشمیر گورنمنٹ گزٹ

جلد نمبر 133۔ جموں۔ مورخہ 04 فروری 2021ء بمطابق 15 ماگھ 1942۔ دیوار۔ نمبر 45

اشتہارات

از عدالت فسط ایڈیشنل منصف جوڈیشل مجسٹریٹ سرینگر

سرکار بنام جان محمد ملا

مثل نمبر 4/B تاریخ دائرہ 10-04-2014

تاریخ فیصلہ 17-06-2019

علت نمبر 13 سال 2014ء تھانہ پولیس رعناواری

جرم زبردفعہ 188 RPC

وارنٹ گشتی عام زبردفعہ 512 ضابطہ فوجداری

بخلاف (ملزم) : جان محمد ملا ولد نور محمد ساکنہ آنچاری محلہ ڈل رعناواری

حکم بنام اہلکاران پولیس جموں و کشمیر یوٹی

معاملہ مندرجہ عنوان اُلصدر میں آپ کو بذریعہ وارنٹ ہذا حکم و اختیار دیا جاتا ہے کہ ملزم کو جب کبھی اور جہاں کہیں بھی اندر حدود یوٹی جموں و کشمیر میں دستیاب ہو، گرفتار کر کے عدالت ہذا میں پیش کریں۔ یاد رہے وارنٹ ہذا تا دستیابی ملزم زیرکاروائی رہے گی۔ تحریر اُلصدر

دستخط : فسٹ ایڈیشنل منصف جوڈیشل مجسٹریٹ سرینگر۔

از عدالت سٹی منصف جوڈیشل مجسٹریٹ درجہ اول سرینگر

پرویز احمد بٹ بنام تنویر احمد چکن

مثل نمبر 320/A تاریخ دائرہ 04-04-2016

تاریخ فیصلہ آئندہ

جرم زبردفعہ u/s 138

وارنٹ گشتی عام زیر دفعہ 512 ض ف

بخلاف ملزم : تنویر احمد چکن ولد غلام محمد چکن ساکنہ جمالٹا نواہ کدل سرینگر

حکم بنام اہلکاران پولیس جموں و کشمیر یوٹی

معاملہ مندرجہ عنوان اُلصدر میں آپ کو بذریعہ وارنٹ ہذا حکم و اختیار دیا جاتا ہے کہ ملزم کو جب کبھی اور جہاں کہیں بھی اندر حدود یوٹی جموں و کشمیر میں دستیاب ہو، گرفتار کر کے عدالت ہذا میں پیش کریں۔ یاد رہے وارنٹ ہذا تا دستیابی ملزم زیر کاروائی رہے گی۔ تحریر اُلصدر

دستخط : سٹی منصف جوڈیشل مجسٹریٹ درجہ اول سرینگر۔

از عدالت تھرڈ ایڈیشنل منصف جوڈیشل مجسٹریٹ درجہ اول سرینگر

سرکار بنام محمد قاسم شاہ

علت نمبر 79 سال 2003ء تھانہ پولیس مہاراج گنج

جرم زیر دفعہ 3/7 E.C. Act

وارنٹ گرفتاری عام زیر دفعہ 512 ض ف

حکم بنام اہلکاران پولیس جموں و کشمیر یوٹی

مقدمہ مندرجہ عنوان اُلصدر میں ملزم متذکرہ صدر عرصہ دراز سے غیر حاضر چلا آ رہا ہے اُس کو بارہا بطریق معمول طلب کیا گیا ہے۔ اِلاتا ہنوز دستیاب نہ ہوا تعمیل کنندہ نے اپنے رپورٹ میں تحریری طور اظہار کیا کہ ملزم مذکور کا کوئی اتہ پتہ نہ ہے اور اُس کی دستیابی ناممکن ہے۔ فاضل ایڈیشنل سپلک پراسکیوٹر نے اپنے بیان میں سراجلاس اظہار کیا کہ ملزم مذکور مفروہ ہے۔ اس طور عدالت ہذا کو اطمینان ہوا ہے کہ ملزم کو بطریق معمول طلب کرنا ناممکن ہے۔

لہذا حکم ہوا کہ ملزم متذکرہ صدر اندر حدود یوٹی جموں و کشمیر جہاں کہیں بھی دستیاب ہو، اُسے گرفتار کر کے عدالت ہذا میں پیش کریں۔ درج رہے کہ وارنٹ ہذا تا دستیابی ملزم زیر کار رہے گا۔ تحریر اُلصدر

دستخط : تھرڈ ایڈیشنل منصف جوڈیشل مجسٹریٹ درجہ اول سرینگر۔

REGD. NO. JKô 33



Vol. 132] Jammu, Thu., the 1st Aug., 1919/10th Srav., 1941. [No. 18-1

[illegible]

Reprints from the Government of India Gazette.

THE FINANCE (NO. 2) ACT, 2019
(No. 23 of 2019)

An Act to give effect to the financial proposals of the Central Government for the financial year 2019-2020.

Be it enacted by Parliament in the Seventieth Year of the Republic
of India as follows :ô

CHAPTER I

Preliminary

1. *Short title and commencement.*—(1) This Act may be called
the Finance (No. 2) Act, 2019.

(2) Save as otherwise provided in this Act,ô

(a) sections 2 to 69 shall be deemed to have come into force
on the 1st day of April, 2019 ;

(b) sections 91 to 112 and section 114 shall come into force on
such date as the Central Government may, by notification
in the Official Gazette, appoint.

CHAPTER II

Rates of Income-tax

2. *Income-tax.*—(1) Subject to the provisions of sub-sections
(2) and (3), for the assessment year commencing on the 1st day of
April, 2019, income-tax shall be charged at the rates specified in Part
I of the First Schedule and such tax shall be increased by a surcharge,
for the purposes of the Union, calculated in each case in the manner
provided therein.

(2) In the cases to which Paragraph A of Part I of the First
Schedule applies, where the assessee has, in the previous year, any net
agricultural income exceeding five thousand rupees, in addition to total
income, and the total income exceeds two lakh fifty thousand rupees,
then,ô

(a) the net agricultural income shall be taken into account, in
the manner provided in clause (b) [that is to say, as if
the net agricultural income were comprised in the total
income after the first two lakh fifty thousand rupees of the
total income but without being liable to tax], only for the
purpose of charging income-tax in respect of the total
income ; and

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 (43 of 1961) or section 164

or section 164A or section 167B of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be :

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule :

Provided further that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBD, 115BBDA, 115BBF, 115BBG, 115E, 115JB or 115JC of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated,ô

- (a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,ô
 - (i) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent of such income-tax ; and
 - (ii) having a total income exceeding one crore rupees, at the rate of fifteen per cent of such income-tax ;
- (b) in the case of every co-operative society or firm or local authority, at the rate of twelve per cent of such income-tax, where the total income exceeds one crore rupees ;
- (c) in the case of every domestic company,ô
 - (i) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees ;
 - (ii) at the rate of twelve per cent of such income-tax, where the total income exceeds ten crore rupees ;

(d) in the case of every company, other than a domestic company,ô

(i) at the rate of two per cent of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees ;

(ii) at the rate of five per cent of such income-tax, where the total income exceeds ten crore rupees :

Provided also that in the case of persons mentioned in (a) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,ô

(i) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees ;

(ii) one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees :

Provided also that in the case of persons mentioned in (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees :

Provided also that in the case of every company having total income chargeable to tax under section

115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees :

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees :

Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent of such income-tax.

(4) In cases in which tax has to be charged and paid under sub-section (2A) of section 92CE or section 115-O or section 115QA or sub-section (2) of section 115R or section 115TA or section 115TD of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twelve per cent of such tax.

(5) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for the purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 192A, 194C, 194DA, 194E, 194EE, 194F, 194G, 194H, 194-I, 194-IA, 194-IB, 194-IC, 194J, 194LA, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194LD, 194M, 194N, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for the purposes of the Union,ô

- (a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,ô
 - (i) at the rate of ten per cent of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees ;
 - (ii) at the rate of fifteen per cent of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees ;
 - (iii) at the rate of twenty-five per cent of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees ;
 - (iv) at the rate of thirty-seven per cent of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds five crore rupees ;
- (b) in the case of every co-operative society or firm, being a non-resident, calculated at the rate of twelve per cent of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees ;

(c) in the case of every company, other than a domestic company, calculated,ô

(i) at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees ;

(ii) at the rate of five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

(7) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(8) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union,ô

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,ô

(i) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees ;

(ii) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees but does not exceed two crore rupees ;

(iii) at the rate of twenty-five per cent of such tax, where the income or the aggregate of such incomes paid or

likely to be paid and subject to the collection exceeds two crore rupees but does not exceed five crore rupees ;

(iv) at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds five crore rupees ;

(b) in the case of every co-operative society or firm, being a non-resident, calculated at the rate of twelve per cent of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees ;

(c) in the case of every company, other than a domestic company, calculated,ô

(i) at the rate of two per cent of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees ;

(ii) at the rate of five per cent of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds ten crore rupees.

(9) Subject to the provisions of sub-section (10), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein :

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA

or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, advance tax shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be :

Provided further that the amount of advance tax computed in accordance with the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule :

Provided also that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBD, 115BBDA, 115BBF, 115BBG, 115E, 115JB or 115JC of the Income-tax Act, advance tax computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated,ô

- (a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,ô
 - (i) at the rate of ten per cent of such advance tax, where the total income exceeds fifty lakh rupees but does not exceed one crore rupees ;
 - (ii) at the rate of fifteen per cent of such advance tax, where the total income exceeds one crore rupees but does not exceed two crore rupees ;
 - (iii) at the rate of twenty-five per cent of such advance tax, where the total income exceeds two crore rupees but does not exceed five crore rupees ;
 - (iv) at the rate of thirty-seven per cent of such advance tax, where the total income exceeds five crore rupees ;

(b) in the case of every co-operative society or firm or local authority at the rate of twelve per cent of such ôadvance taxö, where the total income exceeds one crore rupees ;

(c) in the case of every domestic company,ô

(i) at the rate of seven per cent. of such ôadvance taxö, where the total income exceeds one crore rupees but does not exceed ten crore rupees ;

(ii) at the rate of twelve per cent. of such ôadvance taxö, where the total income exceeds ten crore rupees ;

(d) in the case of every company, other than a domestic company,ô

(i) at the rate of two per cent. of such ôadvance taxö, where the total income exceeds one crore rupees but does not exceed ten crore rupees ;

(ii) at the rate of five per cent. of such ôadvance taxö, where the total income exceeds ten crore rupees :

Provided also that in the case of persons mentioned in (a) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,ô

(a) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as ôadvance taxö on such income and surcharge thereon shall not exceed the total amount payable as ôadvance taxö on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees ;

(b) one crore rupees but does not exceed two crore rupees, the total amount payable as ôadvance taxö on such income and surcharge thereon shall not exceed the total amount payable as ôadvance taxö on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees ;

- (c) two crore rupees but does not exceed five crore rupees, the total amount payable as advance tax on such income and surcharge thereon shall not exceed the total amount payable as advance tax on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees ;
- (d) five crore rupees, the total amount payable as advance tax on such income and surcharge thereon shall not exceed the total amount payable as advance tax on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees :

Provided also that in the case of persons mentioned in (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as advance tax on such income and surcharge thereon shall not exceed the total amount payable as advance tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees :

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as advance tax on such income and surcharge thereon, shall not exceed the total amount payable as advance tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees :

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as advance tax on such income and surcharge thereon, shall not exceed the total amount payable as advance tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees :

Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE

of the Income-tax Act, the advance tax computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent of such advance tax.

(10) In cases to which Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds two lakh fifty thousand rupees, then, in charging income-tax under subsection (2) of section 174 or section 174A or section 175 or subsection (2) of section 176 of the said Act or in computing the advance tax payable under Chapter XVII-C of the said Act, at the rate or rates in force,

- (a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, advance tax in respect of the total income ; and
- (b) such income-tax or, as the case may be, advance tax shall be so charged or computed as follows :
 - (i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or advance tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income ;
 - (ii) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax or advance tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income ;

- (iii) the amount of income-tax or advance tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, advance tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, advance tax in respect of the total income :

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (II) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words two lakh fifty thousand rupees, the words three lakh rupees had been substituted :

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words two lakh fifty thousand rupees, the words five lakh rupees had been substituted :

Provided also that the amount of income-tax or advance tax so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided therein.

(11) The amount of income-tax as specified in sub-sections (1) to (3) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the Health and Education Cess on income-tax, calculated at the rate of four per cent of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(12) The amount of income-tax as specified in sub-sections (4) to (10) and as increased by the applicable surcharge, for the purposes of

the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education :

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(13) For the purposes of this section and the First Schedule,ô

- (a) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st day of April, 2019, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income ;
- (b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance) ;
- (c) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule ;
- (d) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

CHAPTER III

Direct Taxes

Income-tax

3. *Amendment of section 2.*—In section 2 of the Income-tax Act, in clause (19AA), in sub-clause (iii), the following proviso shall be inserted with effect from the 1st day of April, 2020, namely :ô

ôProvided that the provisions of this sub-clause shall not apply where the resulting company records the value of the property and the liabilities of the undertaking or undertakings at a value different from the value appearing in the books of account of the demerged company, immediately before the demerger, in compliance to the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 ;ö.

4. *Amendment of section 9.*—In section 9 of the Income-tax Act, in sub-section (1), after clause (vii), the following clause shall be inserted with effect from the 1st day of April, 2020, namely :óó

ô(viii) income arising outside India, being any sum of money referred to in sub-clause (xviiia) of clause (24) of section 2, paid, on or after the 5th day of July, 2019 by a person resident in India to a non-resident, not being a company, or to a foreign company.ö.

5. *Amendment of section 9A.*—In section 9A of the Income-tax Act, in sub-section (3),óó

(i) in clause (j), in the first proviso, for the words ôat the end of such previous yearö, the words ôat the end of a period of six months from the last day of the month of its establishment or incorporation, or at the end of such previous year, whichever is laterö shall be substituted ;

(ii) in clause (m), for the words ôthe arm's length price of the said activityö, the words ôthe amount calculated in such manner as may be prescribedö shall be substituted.

6. *Amendment of section 10.*—In section 10 of the Income-tax Act, 1941,

(I) after clause (4B), the following clause shall be inserted, namely :—

(4C) any income by way of interest payable to a non-resident, not being a company, or to a foreign company, by any Indian company or business trust in respect of monies borrowed from a source outside India by way of issue of rupee denominated bond, as referred to in clause (ia) of sub-section (2) of section 194LC, during the period beginning from the 17th day of September, 2018 and ending on the 31st day of March, 2019 ;

(II) after clause (4C) as so inserted, the following shall be inserted with effect from 1st day of April, 2020, namely :—

(4D) any income accrued or arisen to, or received by a specified fund as a result of transfer of capital asset referred to in clause (viia) or section 47, on a recognised stock exchange located in any International Financial Services Centre and where the consideration for such transaction is paid or payable in convertible foreign exchange, to the extent such income accrued or arisen to, or is received in respect of units held by a non-resident.

Explanation :—For the purposes of this clause, the expression—

- (a) “convertible foreign exchange” means foreign exchange which is for the time being treated by the Reserve Bank of India as convertible foreign exchange for the purposes of the Foreign Exchange Management Act, 1999 (42 of 1999) and the rules made thereunder ;
- (b) “manager” shall have the meaning assigned to it in clause (q) of subregulation (1) of regulation 2 of the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012, made under the Securities and Exchange Board of India Act, 1992 (15 of 1992) ;

(c) "specified fund" means a fund established or incorporated in India in the form of a trust or a company or a limited liability partnership or a body corporate,

(i) which has been granted a certificate of registration as a Category III Alternative Investment Fund and is regulated under the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012, made under the Securities and Exchange Board of India Act, 1992 (15 of 1992) ;

(ii) which is located in any International Financial Services Centre ;

(iii) of which all the units are held by non-residents other than unit held by a sponsor or manager ;

(d) "sponsor" shall have the meaning assigned to it in clause (w) of subregulation (1) of regulation 2 of the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012, made under the Securities and Exchange Board of India Act, 1992 (15 of 1992) ;

(e) "trust" means a trust established under the Indian Trusts Act, 1882 (2 of 1882) or under any other law for the time being in force ;

(f) "unit" means beneficial interest of an investor in the fund and shall include shares or partnership interest ;

(III) with effect from the 1st day of April, 2020,

(a) in clause (12A), for the words "forty per cent.", the words "sixty per cent." shall be substituted ;

(b) in clause (15), after sub-clause (viii), the following sub-clause shall be inserted, namely :—

—(ix) any income by way of interest payable to a non-resident by a unit located in an International Financial

Services Centre in respect of monies borrowed by it on or after the 1st day of September, 2019.

Explanation :—For the purposes of this sub-clause,ô

- (a) ðInternational Financial Services Centreð shall have the meaning assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005) ;
- (b) ðunitð shall have the meaning assigned to it in clause (zc) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005) ;ø ;
- (IV) in clause (23C), with effect from the 1st day of September, 2019,ð
- (a) in the second proviso, for the words ðand the prescribed authorityð, the words ðand the compliance of such requirements under any other law for the time being in force by such fund or trust or institution or any university or other educational institution or any hospital or other medical institutions, as the case may be, as are material for the purpose of achieving its objects and the prescribed authority,ð shall be substituted ;
- (b) in the fifteenth proviso, for the portion beginning with ð(ii) the activities of such fundð and ending with ðwas notified or approved,ð, the following shall be substituted, namely :ð
- ð(ii) the activities of such fund or institution or trust or any university or other educational institution or any hospital or other medical institutionð
- (A) are not genuine ; or
- (B) are not being carried out in accordance with all or any of the conditions subject to which it was notified or approved ; or

(iii) such fund or institution or trust or any university or other educational institution or any hospital or other medical institution has not complied with the requirement of any other law for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality,ø;

(V) in clause (34A), the brackets and words ò(not being listed on a recognised stock exchange)ö shall be omitted with effect from the 5th day of July, 2019.

7. *Amendment of section 12AA.*—In section 12AA of the Income-tax Act, with effect from the 1st day of September, 2019,óó

(I) in sub-section (1),óó

(i) for clause (a), the following clause shall be substituted, namely :óó

ò(a) call for such documents or information from the trust or institution as he thinks necessary in order to satisfy himself about,óó

(i) the genuineness of activities of the trust or institution ; and

(ii) the compliance of such requirements of any other law for the time being in force by the trust or institution as are material for the purpose of achieving its objects, and may also make such inquiries as he may deem necessary in this behalf ; andö ;

(ii) in clause (b), after the words ògenuineness of its activitiesö, the words, brackets, figures and letter òas required under sub-clause (i) of clause (a) and compliance of the requirements under sub-clause (ii) of the said clauseö shall be inserted ;

(II) in sub-section (4), for the portion beginning with the words òthe activities of the trust or the institutionö and ending

with the words "cancel the registration of such trust or institution", the following shall be substituted, namely: "óó

6(a) the activities of the trust or the institution are being carried out in a manner that the provisions of sections 11 and 12 do not apply to exclude either whole or any part of the income of such trust or institution due to operation of sub-section (1) of section 13 ; or

(b) the trust or institution has not complied with the requirement of any other law, as referred to in sub-clause (ii) of clause (a) of sub-section (1), and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality, then, the Principal Commissioner or the Commissioner may, by an order in writing, cancel the registration of such trust or institution.

8. *Amendment of section 13A.*—In section 13A of the Income-tax Act, in the first proviso, in clause (d), for the words “bank account”, the words “bank account or through such other electronic mode as may be prescribed” shall be substituted with effect from the 1st day of April, 2020.

9. *Amendment of section 35AD.*—In section 35AD of the Income-tax Act, in sub-section (8), in clause (f), for the words “bank account”, the words “bank account or through such other electronic mode as may be prescribed” shall be substituted with effect from the 1st day of April, 2020.

10. *Amendment of section 40.*—In section 40 of the Income-tax Act, in clause (a), with effect from the 1st day of April, 2020,66

(a) in sub-clause (i), after the proviso, the following proviso shall be inserted, namely :⁶⁶

Provided further that where an assessee fails to deduct the whole or any part of the tax in accordance with the provisions of Chapter XVII-B on any such sum but is not deemed to be an assessee in default under the first proviso to sub-section (1) of section 201, then, for the purposes of this sub-clause, it shall be deemed that the assessee has

deducted and paid the tax on such sum on the date of
furnishing of return of income by the payee referred to in
the said proviso ;ö ;

- (b) in sub-clause (ia), in the second proviso, the word òresidentö
shall be omitted.

11. *Amendment of section 40A.*—In section 40A of the Income-
tax Act, with effect from the 1st day of April, 2020,óó

- (i) for the words òbank accountö wherever they occur, the
words òbank account or through such other electronic mode
as may be prescribedö shall be substituted ;
- (ii) in sub-section (4), after the words òsuch cheque or draft
or electronic clearing systemö, the words òor such other
electronic mode as may be prescribedö shall be inserted.

12. *Amendment of section 43.*—In section 43 of the Income-
tax Act, in clause (1), in the second proviso, for the words òbank
accountö, the words òbank account or through such other electronic
mode as may be prescribedö shall be substituted with effect from the
1st day of April, 2020.

13. *Amendment of section 43B.*—In section 43B of the Income-
tax Act, with effect from the 1st day of April, 2020,óó

- (i) after clause (d), the following clause shall be inserted,
namely :óó

ò(da) any sum payable by the assessee as interest on any
loan or borrowing from a deposit taking non-banking
financial company or systemically important non-deposit
taking non-banking financial company, in accordance with
the terms and conditions of the agreement governing such
loan or borrowing, orö ;

- (ii) after Explanation 3A, the following Explanation shall be
inserted, namely :ó

“*Explanation 3AA* :—For the removal of doubts, it is hereby declared
that where a deduction in respect of any sum

referred to in clause (da) is allowed in computing the income referred to in section 28, of the previous year (being a previous year relevant to the assessment year commencing on the 1st day of April, 2019, or any earlier assessment year) in which the liability to pay such sum was incurred by the assessee, the assessee shall not be entitled to any deduction under this section in respect of such sum in computing the income of the previous year in which the sum is actually paid by him.ö ;

- (iii) after Explanation 3C, the following Explanation shall be inserted, namely :ô

“*Explanation 3CA* :—For the removal of doubts, it is hereby declared that a deduction of any sum, being interest payable under clause (da), shall be allowed if such interest has been actually paid and any interest referred to in that clause which has been converted into a loan or borrowing shall not be deemed to have been actually paid.ö ;

- (iv) in Explanation 4, after clause (d), the following clauses shall be inserted, namely :óó

÷(e) ödeposit taking non-banking financial companyö means a non-banking financial company which is accepting or holding public deposits and is registered with the Reserve Bank of India under the provisions of the Reserve Bank of India Act, 1934 (2 of 1934) ;

(f) önon-banking financial companyö shall have the meaning assigned to it in clause (f) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934) ;

(g) ösystemically important non-deposit taking non-banking financial companyö means a non-banking financial company which is not accepting or holding public deposits and having total assets of not less than five hundred crore rupees as per the last audited balance sheet and is registered with the Reserve Bank of India under the provisions of the Reserve Bank of India Act, 1934 (2 of 1934).ø

14. *Amendment of section 43CA* :—In section 43CA of the Income-tax Act, in sub-section (4), for the words “bank account”, the words “bank account or through such other electronic mode as may be prescribed” shall be substituted with effect from the 1st day of April, 2020.

15. *Amendment of section 43D* :—In section 43D of the Income-tax Act, with effect from the 1st day of April, 2020,ô

- (i) in clause (a), after the words “State industrial investment corporation”, the words “or a deposit taking non-banking financial company or a systemically important non-deposit taking non-banking financial company” shall be inserted ;
- (ii) in the long line, after the words “State industrial investment corporation or”, the words “a deposit taking non-banking financial company or a systemically important non-deposit taking non-banking financial company or” shall be inserted ;
- (iii) in the Explanation, after clause (g), the following clause shall be inserted, namely :ôô
 - (h) the expressions “deposit taking non-banking financial company”, “non-banking financial company” and “systemically important non-deposit taking non-banking financial company” shall have the meanings respectively assigned to them in clauses (e), (f) and (g) of Explanation 4 to section 43B.ô

16. *Amendment of section 44AD* :—In section 44AD of the Income-tax Act, in sub-section (1), in the proviso, for the words “bank account”, the words “bank account or through such other electronic mode as may be prescribed” shall be substituted with effect from the 1st day of April, 2020.

17. *Amendment of section 47*.—In section 47 of the Income-tax Act, in clause (viiab), with effect from the 1st day of April, 2020,ô

- (A) for sub-clause (c), the following sub-clauses shall be substituted, namely :ô

ô(c) derivative ; or

(d) such other securities as may be notified by the Central Government in this behalf,ö ;

(B) in the Explanation, after clause (c), the following clause shall be inserted, namely :ô

÷(d) ösecuritiesö shall have the meaning assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);ø

18. *Amendment of section 50C.*—In section 50C of the Income-tax Act, in sub-section (1), in the second proviso, for the words öbank accountö, the words öbank account or through such other electronic mode as may be prescribedö shall be substituted with effect from the 1st day of April, 2020.

19. *Amendment of section 50CA.*—In section 50CA of the Income-tax Act, before the Explanation, the following proviso shall be inserted with effect from the 1st day of April, 2020, namely :ô

öProvided that the provisions of this section shall not apply to any consideration received or accruing as a result of transfer by such class of persons and subject to such conditions as may be prescribed.ö.

20. *Amendment of section 54GB.*—In section 54GB of the Income-tax Act, with effect from the 1st day of April, 2020,ô

(i) in sub-section (4), the following proviso shall be inserted, namely :ô

÷Provided that in case of a new asset, being computer or computer software, acquired by an eligible start-up referred to in the proviso to clause (d) of sub-section (6), the provisions of this sub-section shall have effect as if for the words öfive yearsö, the words öthree yearsö had been substituted.ø;

(ii) in sub-section (5), in the proviso, for the figures ö2019ö, the figures ö2021ö shall be substituted ;

- (iii) in sub-section (6), in clause (b), in sub-clause (iii), for the word "fifty" at both the places where it occurs, the word "twenty-five" shall be substituted.

21. *Amendment of section 56.*—In section 56 of the Income-tax Act, in sub-section (2),

- (i) in clause (viib), with effect from the 1st day of April, 2020,

(a) in the proviso, in clause (i), for the words "venture capital fund", the words "venture capital fund or a specified fund" shall be substituted ;

- (b) after the proviso, the following proviso shall be inserted, namely :

"Provided further that where the provisions of this clause have not been applied to a company on account of fulfilment of conditions specified in the notification issued under clause (ii) of the first proviso and such company fails to comply with any of those conditions, then, any consideration received for issue of share that exceeds the fair market value of such share shall be deemed to be the income of that company chargeable to income-tax for the previous year in which such failure has taken place and, it shall also be deemed that the company has under reported the income in consequence of the misreporting referred to in sub-section (8) and sub-section (9) of section 270A for the said previous year."

- (c) in the Explanation, after clause (a), the following clauses shall be inserted, namely :

-(aa) "specified fund" means a fund established or incorporated in India in the form of a trust or a company or a limited liability partnership or a body corporate which has been granted a certificate of registration as a Category I or a Category II Alternative Investment Fund and is regulated under

the Securities and Exchange Board of India
(Alternative Investment Fund) Regulations, 2012
made under the Securities and Exchange Board
of India Act, 1992 (15 of 1992) ;

(ab) ôtrustö means a trust established under the Indian
Trusts Act, 1882 (2 of 1882) or under any other
law for the time being in force ;ø ;

(ii) in clause (viii), for the words, brackets, letters and figures
ôclause (b) of section 145Aö, the words, brackets, figures
and letter ôsub-section (1) of section 145Bö shall be
substituted and shall be deemed to have been substituted
with effect from the 1st day of April, 2017 ;

(iii) in clause (x),ôô

(A) in sub-clause (b), in the second proviso, for the words
ôbank accountö, the words ôbank account or through
such other electronic mode as may be prescribedö
shall be substituted with effect from the 1st day of
April, 2020 ;

(B) in the proviso, after clause (X), the following clause
shall be inserted with effect from the 1st day of April,
2020, namely :ô

ô(XI) from such class of persons and subject to such
conditions, as may be prescribed.ö.

22. *Substitution of section 79.*—For section 79 of the Income-
tax Act, the following section shall be substituted with effect from the
1st day of April, 2020, namely :ôô

**79. Carry forward and set off of losses in case of
certain companies.—(1)** Notwithstanding anything
contained in this Chapter, where a change in shareholding
has taken place during the previous year in the case of a
company, not being a company in which the public are
substantially interested, no loss incurred in any year prior to
the previous year shall be carried forward and set off against
the income of the previous year, unless on the last day of

Provided that even if the said condition is not satisfied in case of an eligible start up as referred to in section 80-IAC, the loss incurred in any year prior to the previous year shall be allowed to be carried forward and set off against the income of the previous year if all the shareholders of such company who held shares carrying voting power on the last day of the year or years in which the loss was incurred, continue to hold those shares on the last day of such previous year and such loss has been incurred during the period of seven years beginning from the year in which such company is incorporated.

- (a) to a case where a change in the said voting power and shareholding takes place in a previous year consequent upon the death of a shareholder or on account of transfer of shares by way of gift to any relative of the shareholder making such gift ;
- (b) to any change in the shareholding of an Indian company which is a subsidiary of a foreign company as a result of amalgamation or demerger of a foreign company subject to the condition that fifty-one per cent shareholders of amalgamating or demerged foreign company continue to be the shareholders of the amalgamated or the resulting foreign company ;
- (c) to a company where a change in the shareholding takes place in a previous year pursuant to a resolution plan approved under the Insolvency and Bankruptcy Code, 2016, (31 of 2016) after affording a reasonable opportunity of being heard to the jurisdictional Principal Commissioner or Commissioner ;

- Explanation* :—For the purposes of this section,“óó

23. *Amendment of section 80C.*—In section 80C of the Income-tax Act, in sub-section (2), after clause (xxiv), the following clause shall be inserted with effect from the 1st day of April, 2020, namely :ô

- (a) for a fixed period of not less than three years ; and
- (b) which is in accordance with the scheme as may be notified by the Central Government in the Official Gazette for the purposes of this clause.

Explanation :—For the purposes of this clause, “specified account” means an additional account referred to in sub-section (3) of section 20 of the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).ø

24. *Amendment of section 80CCD.*—In section 80CCD of the Income-tax Act, in sub-section (2), for the words “does not exceed ten per cent. of his salary in the previous year”, the words, brackets and letters “does not exceed”ó

- (a) fourteen per cent, where such contribution is made by the Central Government ;
- (b) ten per cent, where such contribution is made by any other employer, of his salary in the previous year” shall be substituted with effect from the 1st day of April, 2020.

25. *Insertion of new sections 80EEA and 80EEB.*—After section 80EE of the Income-tax Act, the following sections shall be inserted with effect from the 1st day of April, 2020, namely :ó

‘80EEA. Deduction in respect of interest on loan taken for certain house property.—(1) In computing the total income of an assessee, being an individual not eligible to claim deduction under section 80EE, there shall be deducted, in accordance with and subject to the provisions of this section, interest payable on loan taken by him from any financial institution for the purpose of acquisition of a residential house property.

(2) The deduction under sub-section (1) shall not exceed one lakh and fifty thousand rupees and shall be allowed in computing the total income of the individual for the assessment year beginning on the 1st day of April, 2020 and subsequent assessment years.

(3) The deduction under sub-section (1) shall be subject to the following conditions, namely :ô

- (i) the loan has been sanctioned by the financial institution during the period beginning on the 1st day of April, 2019 and ending on the 31st day of March, 2020 ;
- (ii) the stamp duty value of residential house property does not exceed forty-five lakh rupees ;

- (iii) the assessee does not own any residential house property on the date of sanction of loan.

(4) Where a deduction under this section is allowed for any interest referred to in sub-section (1), deduction shall not be allowed in respect of such interest under any other provision of this Act for the same or any other assessment year.

(5) For the purposes of this section,ôô

- (a) the expression ôfinancial institutionö shall have the meaning assigned to it in clause (a) of sub-section (5) of section 80EE ;
- (b) the expression ôstamp duty valueö means value adopted or assessed or assessable by any authority of the Central Government or a State Government for the purpose of payment of stamp duty in respect of an immovable property.

80EEB. Deduction in respect of purchase of electric vehicle.—(1) In computing the total income of an assessee, being an individual, there shall be deducted, in accordance with and subject to the provisions of this section, interest payable on loan taken by him from any financial institution for the purpose of purchase of an electric vehicle.

(2) The deduction under sub-section (1) shall not exceed one lakh and fifty thousand rupees and shall be allowed in computing the total income of the individual for the assessment year beginning on the 1st day of April, 2020 and subsequent assessment years.

(3) The deduction under sub-section (1) shall be subject to the condition that the loan has been sanctioned by the financial institution during the period beginning on the 1st day of April, 2019 and ending on the 31st day of March, 2023.

(4) Where a deduction under this section is allowed for any interest referred to in sub-section (1), deduction shall not be allowed in respect of such interest under any other provision of this Act for the same or any other assessment year.

(5) For the purposes of this section,ôô

- (a) òelectric vehicleö means a vehicle which is powered exclusively by an electric motor whose traction energy is supplied exclusively by traction battery installed in the vehicle and has such electric regenerative braking system, which during braking provides for the conversion of vehicle kinetic energy into electrical energy ;
- (b) òfinancial institutionö means a banking company to which the Banking Regulation Act, 1949 (10 of 1949) applies, or any bank or banking institution referred to in section 51 of that Act and includes any deposit taking non-banking financial company or a systemically important non-deposit taking non-banking financial company as defined in clauses (e) and (g) of Explanation 4 to section 43B.ø

26. *Amendment of section 80-IBA.*—In section 80-IBA of the Income-tax Act, with effect from the 1st day of April, 2020,ô

(A) in sub-section (2), after clause (i), the following proviso shall be inserted, namely :ô

~~Provided that for the projects approved on or after the 1st day of September, 2019, the provisions of this sub-section shall have effect as if for clauses (d) to (i), the following clauses had been substituted, namely :~~ôô

ò(d) the project is on a plot of land measuring not less thanô

(i) one thousand square metres, where such project is located within the metropolitan cities of Bengaluru, Chennai, Delhi National Capital Region (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurugram, Faridabad), Hyderabad, Kolkata and Mumbai (whole of Mumbai Metropolitan Region) ; or

(ii) two thousand square metres, where such project is located in any other place ;

(e) the project is the only housing project on the plot of land as specified in clause (d) ;

- (f) the carpet area of the residential unit comprised in the housing project does not exceedô
 - (i) sixty square metres, where such project is located within the metropolitan cities of Bengaluru, Chennai, Delhi National Capital Region (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurugram, Faridabad), Hyderabad, Kolkata and Mumbai (whole of Mumbai Metropolitan Region) ; or
 - (ii) ninety square metres, where such project is located in any other place ;
- (g) the stamp duty value of a residential unit in the housing project does not exceed forty-five lakh rupees ;
- (h) where a residential unit in the housing project is allotted to an individual, no other residential unit in the housing project shall be allotted to the individual or the spouse or the minor children of such individual ;
- (i) the project utilisesô
 - (I) not less than ninety per cent of the floor area ratio permissible in respect of the plot of land under the rules to be made by the Central Government or the State Government or the local authority, as the case may be, where such project is located within the metropolitan cities of Bengaluru, Chennai, Delhi National Capital Region (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurugram, Faridabad), Hyderabad, Kolkata and Mumbai (whole of Mumbai Metropolitan Region) ; or
 - (II) not less than eighty per cent of such floor area ratio where such project is located in any place other than the place referred to in sub-clause (I) ; and
- (j) the assessee maintains separate books of account in respect of the housing project.ö.ø ;

includes any income referred to in sub-section (2), there shall be allowed, in accordance with and subject to the provisions of this section, a deduction from such income, of an amount equal to one hundred per cent of such income for any ten consecutive assessment years, at the option of the assessee, out of fifteen years, beginning with the assessment year relevant to the previous year in which the permission, under clause (a) of sub-section (1) of section 23 of the Banking Regulation Act, 1949 (10 of 1949) or permission or registration under the Securities and Exchange Board of India Act, 1992 (15 of 1992) or any other relevant law was obtained.ö ;

- (ii) in sub-section (2), in the opening portion, for the word, brackets and figure ösub-section (1)ö, the words, brackets, figures and letter ösub-section (1) and sub-section (1A)ö shall be substituted.

29. *Amendment of section 92CD.*—In section 92CD of the Income-tax Act, with effect from the 1st day of September, 2019,öó

- (a) in sub-section (3), for the words öproceed to assess or reassess or recompute the total income of the relevant assessment yearö, the words öpass an order modifying the total income of the relevant assessment year determined in such assessment or reassessment, as the case may be,ö shall be substituted ;
- (b) in sub-section (5), in clause (a), the words öof assessment, reassessment or recomputation of total incomeö shall be omitted.

30. *Amendment of section 92CE.*—In section 92CE of the Income-tax Act,öó

- (a) in sub-section (1),öó
 - (I) in clause (iii), for the word, figures and letters ösection 92CCö, the words, figures and letters ösection 92CC, on or after the 1st day of April, 2017,ö shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2018 ;

(II) in the proviso, in clause (i), for the words "one crore rupees ; and", the words "one crore rupees ; or" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2018 ;

(III) after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2018, namely :

"Provided further that no refund of taxes paid, if any, by virtue of provisions of this sub-section as they stood immediately before their amendment by the Finance (No. 2) Act, 2019 shall be claimed and allowed."

(b) in sub-section (2),

(i) for the words "the excess money which", the words "the excess money or part thereof, as the case may be, which" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2018 ;

(ii) the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2018, namely :

*"Explanation :—*For the removal of doubts, it is hereby clarified that the excess money or part thereof may be repatriated from any of the associated enterprises of the assessee which is not a resident in India."

(c) after sub-section (2), the following sub-sections shall be inserted with effect from the 1st day of September, 2019, namely :

(2A) Without prejudice to the provisions of sub-section (2), where the excess money or part thereof has not been repatriated within the prescribed time, the assessee may, at his option, pay additional income-tax at the rate of eighteen per cent on such excess money or part thereof, as the case may be.

(2B) The tax on the excess money or part thereof so paid by the assessee under sub-section (2A) shall be treated as the final payment of tax in respect of the excess money or part thereof not repatriated and no further credit therefor shall be claimed by the assessee or by any other person in respect of the amount of tax so paid.

(2C) No deduction under any other provision of this Act shall be allowed to the assessee in respect of the amount on which tax has been paid in accordance with the provisions of sub-section (2A).

(2D) Where the additional income-tax referred to in sub-section (2A) is paid by the assessee, he shall not be required to make secondary adjustment under sub-section (1) and compute interest under sub-section (2) from the date of payment of such tax.ö.

31. *Substitution of section 92D.*—In the Income-tax Act, for section 92D, the following section shall be substituted with effect from the 1st day of April, 2020, namely :ô

92D. Maintenance, keeping and furnishing of information and document by certain persons.—(1)

Every person,óó

- (i) who has entered into an international transaction or specified domestic transaction shall keep and maintain such information and document in respect thereof as may be prescribed ;
- (ii) being a constituent entity of an international group, shall keep and maintain such information and document in respect of an international group as may be prescribed.

Explanation :—For the purposes of this clause, “óó

(A) "constituent entity" shall have the meaning assigned to it in clause (d) of sub-section (9) of section 286 ;

(B) "international group" shall have the meaning assigned to it in clause (g) of sub-section (9) of section 286.

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(2) Without prejudice to the provisions contained in sub-section (1), the Board may prescribe the period for which the information and document shall be kept and maintained under the said sub-section.

(3) The Assessing Officer or the Commissioner (Appeals) may, in the course of any proceeding under this Act, require any person referred to in clause (i) of sub-section (1) to furnish any information or document referred therein, within a period of thirty days from the date of receipt of a notice issued in this regard :

Provided that the Assessing Officer or the Commissioner (Appeals) may, on an application made by such person, extend the period of thirty days by a further period not exceeding thirty days.

(4) The person referred to in clause (ii) of sub-section (1) shall furnish the information and document referred therein to the authority prescribed under sub-section (1) of section 286, in such manner, on or before such date, as may be prescribed.ø

32. *Amendment of section 111A.*—In section 111A of the Income-tax Act, in the Explanation, in clause (a), for the words, brackets and figures òthe Explanation to clause (38) of section 10ö, the words, brackets, letters and figures òclause (a) of the Explanation to section 112Aö shall be substituted with effect from the 1st day of April, 2020.

33. *Amendment of section 115A.*—In section 115A of the Income-tax Act, in sub-section (4), after clause (b), the following proviso shall be inserted with effect from the 1st day of April, 2020, namely :ó

òProvided that nothing contained in this sub-section shall apply to a deduction allowed to a Unit of an International Financial Services Centre under section 80LA.ö.

34. *Amendment of section 115JB.*—In section 115JB of the Income-tax Act, in sub-section (2), in Explanation 1, in the long line, for clause (iih), the following clause shall be substituted with effect from the 1st day of April, 2020, namely :ô

-(iih) the aggregate amount of unabsorbed depreciation and loss brought forward in case of aô

(A) company, and its subsidiary and the subsidiary of

such subsidiary, where, the Tribunal, on an application moved by the Central Government under section 241 of the Companies Act, 2013 (18 of 2013) has suspended the Board of Directors of such company and has appointed new directors who are nominated by the Central Government under section 242 of the said Act ;

(B) company against whom an application for corporate insolvency resolution process has been admitted by the Adjudicating Authority under section 7 or section 9 or section 10 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

Explanation :—For the purposes of this clause,ô

- (i) "Adjudicating Authority" shall have the meaning assigned to it in clause (1) of section 5 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016) ;
- (ii) "Tribunal" shall have the meaning assigned to it in clause (90) of section 2 of the Companies Act, 2013 (18 of 2013) ;
- (iii) a company shall be a subsidiary of another company, if such other company holds more than half in the nominal value of equity share capital of the company ;
- (iv) "loss" shall not include depreciation ; or

35. *Amendment of section 115-O.*—In section 115-O of the Income-tax Act, in sub-section (8), for the words “out of its current income”, the words “out of its current income or income accumulated as a unit of International Financial Services Centre after the 1st day of April, 2017” shall be substituted with effect from the 1st day of September, 2019.

36. *Amendment of section 115QA.*—In section 115QA of the Income-tax Act, in sub-section (1), the brackets and words “(not being shares listed on a recognised stock exchange)” shall be omitted with effect from the 5th day of July, 2019.

37. *Amendment of section 115R.*—In section 115R of the Income-tax Act, in sub-section (2), with effect from the 1st day of September, 2019,ô

(A) after the second proviso, before the Explanation, the following proviso shall be inserted, namely :ô

ôProvided also that no additional income-tax shall be chargeable in respect of any amount of income distributed on or after the 1st day of September, 2019 by a specified Mutual Fund, out of its income derived from transactions made on a recognised stock exchange located in any International Financial Services Centre and where the consideration for such transaction is paid or payable in convertible foreign exchange.ö ;

(B) in the Explanation,ô

(a) after clause (i), the following clause shall be inserted, namely :óó

-(ia) ôconvertible foreign exchangeö means foreign exchange which is for the time being treated by the Reserve Bank of India as convertible foreign exchange for the purposes of the Foreign Exchange Management Act, 1999 (42 of 1999) and the rules made thereunder ;ø ;

(b) after clause (ii), the following clauses shall be inserted, namely :ô

-(iii) ôInternational Financial Services Centreö shall have the meaning assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005) ;

(iv) ôrecognised stock exchangeö shall have the meaning assigned to it in clause (ii) of Explanation 1 to clause (5) of section 43 ;

(v) ôspecified Mutual Fundö means a Mutual Fund specified under clause (23D) of section 10ô

(a) located in any International Financial Services Centre ;

(i) deemed to be the loss of a unit holder who held the unit on the 31st day of March, 2019 in respect of the investments made by him in the investment fund, in the same manner as provided in sub-section (1) ; and

- (ii) allowed to be carried forward by such unit holder for the remaining period calculated from the year in which the loss had occurred for the first time taking that year as the first year and shall be set off by him in accordance with the provisions of Chapter VI :

Provided that the loss so deemed under this sub-section shall not be available to the investment fund on or after the 1st day of April, 2019.ø

39. *Amendment of section 139.*—In section 139 of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 2020,ôô

- (a) in the sixth proviso, after the word, figures and letters ôsection 10BAö, the words, figures and letters ôor section 54 or section 54B or section 54D or section 54EC or section 54F or section 54G or section 54GA or section 54GBö shall be inserted ;
- (b) after the sixth proviso, and before Explanation 1 the following proviso shall be inserted, namely :ôô

ôProvided also that a person referred to in clause (b), who is not required to furnish a return under this sub-section, and who during the previous yearôô

- (i) has deposited an amount or aggregate of the amounts exceeding one crore rupees in one or more current accounts maintained with a banking company or a co-operative bank ; or
- (ii) has incurred expenditure of an amount or aggregate of the amounts exceeding two lakh rupees for himself or any other person for travel to a foreign country ; or
- (iii) has incurred expenditure of an amount or aggregate of the amounts exceeding one lakh rupees towards consumption of electricity ; or
- (iv) fulfils such other conditions as may be prescribed, shall furnish a return of his income on or before the

due date in such form and verified in such manner
and setting forth such other particulars, as may be
prescribed.ö ;

- (c) after Explanation 5, the following Explanation shall be
inserted, namely :óó

*‘Explanation 6 :—*For the purposes of this sub-section,ô

- (a) ôbanking companyö shall have the meaning assigned to it
in clause (i) of the Explanation to section 269SS ;
- (b) ôco-operative bankö shall have the meaning assigned to it
in clause (ii) of the Explanation to section 269SS.ø

40. *Amendment of section 139A.*—In section 139A of the
Income-tax Act, with effect from the 1st day of September, 2019,óó

- (i) in sub-section (1), in clause (vi), for the words, brackets
and figure ôon behalf of the person referred to in
clause (v)ö, the following shall be substituted, namely :óó

ôon behalf of the person referred to in clause (v) ; or

(vii) who intends to enter into such transaction as may be
prescribed by the Board in the interest of revenue,ö ;

- (ii) after sub-section (5D), the following sub-section shall be
inserted, namely :ô

ô(5E) Notwithstanding anything contained in this Act, every
person who is required to furnish or intimate or quote his
permanent account number under this Act, and who,óó

- (a) has not been allotted a permanent account number
but possesses the Aadhaar number, may furnish or
intimate or quote his Aadhaar number in lieu of the
permanent account number, and such person shall be
allotted a permanent account number in such manner
as may be prescribed ;
- (b) has been allotted a permanent account number, and
who has intimated his Aadhaar number in accordance

with provisions of sub-section (2) of section 139AA, may furnish or intimate or quote his Aadhaar number in lieu of the permanent account number.ö ;

(iii) in sub-section (6), for the words öthe General Index Register Numberö, the words öthe General Index Register Number or the Aadhaar number, as the case may be,ö shall be substituted ;

(iv) after sub-section (6), the following sub-sections shall be inserted, namely :ô

ö(6A) Every person entering into such transaction, as may be prescribed, shall quote his permanent account number or Aadhaar number, as the case may be, in the documents pertaining to such transactions and also authenticate such permanent account number or Aadhaar number, in such manner as may be prescribed.

(6B) Every person receiving any document relating to the transactions referred to in sub-section (6A), shall ensure that permanent account number or Aadhaar number, as the case may be, has been duly quoted in such document and also ensure that such permanent account number or Aadhaar number is so authenticated.ö ;

(v) in sub-section (8), in clauses (b) and (f), for the words öthe General Index Register Numberö, the words öthe General Index Register Number or the Aadhaar number, as the case may be,ö shall be substituted ;

(vi) in the Explanation, for clause (a), the following clauses shall be substituted, namely :óó

÷(a) öAadhaar numberö shall have the meaning assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 (18 of 2016) ;

(aa) öAssessing Officerö includes an income-tax authority who is assigned the duty of allotting permanent account numbers ;

(ab) òauthenticationö means the process by which the permanent account number or Aadhaar number alongwith demographic information or biometric information of an individual is submitted to the income-tax authority or such other authority or agency as may be prescribed for its verification and such authority or agency verifies the correctness, or the lack thereof, on the basis of information available with it ;ø

41. *Amendment of section 139AA.*—In section 139AA of the Income-tax Act, in sub-section (2), in the proviso, for the words òdeemed to be invalid and the other provisions of this Act shall apply, as if the person had not applied for allotment of permanent account numberö, the words òmade inoperative after the date so notified in such manner as may be prescribedö shall be substituted with effect from the 1st day of September, 2019.

42. *Amendment of section 140A.*—In section 140A of the Income-tax Act,óó

(i) in sub-section (1), after clause (ii), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2007, namely :óó

ò(ia) any relief of tax claimed under section 89 ;ö ;

(ii) in sub-section (1A), in clause (i), after sub-clause (b), the following sub-clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2007, namely :óó

ò(ba) any relief of tax claimed under section 89 ;ö ;

(iii) in sub-section (1B), in the Explanation, after clause (i), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2007, namely :óó

ò(ia) any relief of tax claimed under section 89 ;ö.

43. *Amendment of section 143.*—In section 143 of the Income-tax Act, in sub-section (1), in clause (c), after the words òany advance tax paid,ö, the words and figures òany relief allowable under section 89,ö

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shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2007.

44. *Amendment of section 194DA.*—In section 194DA of the Income-tax Act, for the words “one per cent”, the words “five per cent on the amount of income comprised therein” shall be substituted with effect from the 1st day of September, 2019.

45. *Amendment of section 194-IA.*—In section 194-IA of the Income-tax Act, in the Explanation, after clause (a), the following clause shall be inserted with effect from the 1st day of September, 2019,66

“(aa) “consideration for transfer of any immovable property” shall include all charges of the nature of club membership fee, car parking fee, electricity or water facility fee, maintenance fee, advance fee or any other charges of similar nature, which are incidental to transfer of the immovable property ;ø

46. *Insertion of new sections 194M and 194N.*—After section 194LD of the Income-tax Act, the following sections shall be inserted with effect from the 1st day of September, 2019, namely :66

‘194M. Payment of certain sums by certain individuals or Hindu undivided family.—(1) Any person, being an individual or a Hindu undivided family (other than those who are required to deduct income-tax as per the provisions of section 194C, section 194H or section 194J) responsible for paying any sum to any resident for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract, by way of commission (not being insurance commission referred to in section 194D) or brokerage or by way of fees for professional services during the financial year, shall, at the time of credit of such sum or at the time of payment of such sum in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to five per cent of such as income-tax thereon :

Provided that no such deduction under this section shall be made if such sum or, as the case may be, aggregate of such sums, credited

or paid to a resident during a financial year does not exceed fifty lakh rupees.

(2) The provisions of section 203A shall not apply to a person required to deduct tax in accordance with the provisions of this section.

Explanation :—For the purposes of this section,ôô

- (a) ôcontractö shall have the meaning assigned to it in clause (iii) of the Explanation to section 194C ;
- (b) ôcommission or brokerageö shall have the meaning assigned to it in clause (i) of the Explanation to section 194H ;
- (c) ôprofessional servicesö shall have the meaning assigned to it in clause (a) of the Explanation to section 194J ;
- (d) ôworkö shall have the meaning assigned to it in clause (iv) of the Explanation to section 194C.

194N. Payment of certain amounts in cash.—Every person, being,ôô

- (i) a banking company to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act) ;
- (ii) a co-operative society engaged in carrying on the business of banking ; or
- (iii) a post office,ô

who is responsible for paying any sum, or, as the case may be, aggregate of sums, in cash, in excess of one crore rupees during the previous year, to any person (herein referred to as the recipient) from one or more accounts maintained by the recipient with it shall, at the time of payment of such sum, deducts an amount equal to two per cent of sum exceeding one crore rupees, as income-tax :

Provided that nothing contained in this sub-section shall apply to any payment made to,ôô

- (i) the Government ;

47. *Amendment of section 195.*—In section 195 of the Income-tax Act, with effect from the 1st day of November, 2019,66

48. *Amendment of section 197.*—In section 197 of the Income-tax Act, in sub-section (1), for the figures and letters 194LBCö, the figures and letters 194LBC, 194Mö shall be substituted with effect from the 1st day of September, 2019.

49. *Amendment of section 198.*—In section 198 of the Income-tax Act, after the first proviso, the following proviso shall be inserted with effect from the 1st day of September, 2019, namely :ô

Provided further that the sum deducted in accordance with the provisions of section 194N for the purpose of computing the income of an assessee, shall be deemed to be income received.

50. *Amendment of section 201.*—In section 201 of the Income-tax Act, with effect from the 1st day of September, 2019,ôô

- (a) in sub-section (1), in the first proviso, for the word òresidentö wherever it occurs, the word òpayeeö shall be substituted ;
- (b) in sub-section (1A), in the proviso, for the word òresidentö wherever it occurs, the word òpayeeö shall be substituted ;
- (c) in sub-section (3), after the words òcredit is givenö, the words, brackets and figures òor two years from the end of the financial year in which the correction statement is delivered under the proviso to sub-section (3) of section 200, whichever is laterö shall be inserted.

51. *Substitution of section 206A.*—For section 206A of the Income-tax Act, the following section shall be substituted with effect from the 1st day of September, 2019, namely :ôô

“206A. Furnishing of statement in respect of payment of any income to residents without deduction of tax.—(1) Any banking company or co-operative society or public company referred to in the proviso to clause (i) of sub-section (3) of section 194A responsible for paying to a resident any income not exceeding forty thousand rupees, where the payer is a banking company or a co-operative society, and five thousand rupees in any other case by way of interest (other than interest on securities), shall prepare such statement in such form, containing such particulars, for such period, verified in such manner and within such time, as may be prescribed, and deliver or cause to be delivered the said statement to the prescribed income-tax authority or to the person authorised by such authority.

(2) The Board may require any person, other than a person mentioned in sub-section (1), responsible for paying to a resident any income liable for deduction of tax at source under Chapter XVII, to prepare such statement in such form, containing such particulars, for such period, verified in such manner and within such time, as may be prescribed, and deliver or cause to be delivered the said statement to the income-tax authority or the authorised person referred to in sub-section (1).

(3) The person responsible for paying to a resident any income referred to in sub-section (1) or sub-section (2) may also deliver to the income-tax authority referred to in sub-section (1), a correction statement for rectification of any mistake or to add, delete or update the information furnished in the statement delivered under the said sub-sections in such form and verified in such manner, as may be prescribed.ö.

52. *Amendment of section 228A.*—In section 228A of the Income-tax Act, with effect from the 1st day of September, 2019,óó

(a) in sub-section (1),óó

- (i) for the words öcorresponding law fromö, the words öcorresponding law from a resident, orö shall be substituted ;
- (ii) for the words öany Tax Recovery Officerö, the words öany Tax Recovery Officer having jurisdiction over the resident, orö shall be substituted ;

(b) in sub-section (2),óó

- (i) for the words öhas property in a country outside Indiaö, the words ö is a resident of a countryö shall be substituted ;
- (ii) for the words öforward to the Boardö, the words öor has any property in that country, forward to the Boardö shall be substituted.

53. *Amendment of section 234A.*—In section 234A of the Income-tax Act, in sub-section (1), in the long line, after clause (ii), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2007, namely :óó

ö(iia) any relief of tax allowed under section 89 ;ö.

54. *Amendment of section 234B.*—In section 234B of the Income-tax Act, in sub-section (1), in Explanation 1, after clause (i), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2007, namely :óó

ö(ia) any relief of tax allowed under section 89 ;ö.

55. *Amendment of section 234C.*—In section 234C of the Income-tax Act, in sub-section (1), in the Explanation, after clause (i), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2007, namely :ô

ô(ia) any relief of tax allowed under section 89 ;ö.

56. *Amendment of section 239.*—In section 239 of the Income-tax Act, with effect from the 1st day of September, 2019,ôô

(a) in sub-section (1), for the words ôin the prescribed form and verified in the prescribed mannerö, the words and figures ôby furnishing return in accordance with the provisions of section 139ö shall be substituted ;

(b) sub-section (2) shall be omitted.

57. *Amendment of section 246A.*—In section 246A of the Income-tax Act, in sub-section (1), in clause (bb), for the words ôof assessment or reassessmentö, the word ômadeö shall be substituted with effect from the 1st day of September, 2019.

58. *Amendment of section 269SS.*—In section 269SS of the Income-tax Act, in the opening portion, for the words ôbank accountö, the words ôbank account or through such other electronic mode as may be prescribedö shall be substituted with effect from the 1st day of September, 2019.

59. *Amendment of section 269ST.*—In section 269ST of the Income-tax Act, in the long line, for the words ôbank accountö, the words ôbank account or through such other electronic mode as may be prescribedö shall be substituted with effect from the 1st day of September, 2019.

60. *Insertion of new section 269SU.*—After section 269ST of the Income-tax Act, the following section shall be inserted with effect from the 1st day of November, 2019, namely :ô

ô**269SU. Acceptance of payment through prescribed electronic modes.**—Every person, carrying on business, shall provide facility for accepting payment through prescribed electronic modes, in addition to the facility for

other electronic modes, of payment, if any, being provided by such person, if his total sales, turnover or gross receipts, as the case may be, in business exceeds fifty crore rupees during the immediately preceding previous year.ö.

61. *Amendment of section 269T.*—In section 269T of the Income-tax Act, in the opening portion, for the words öbank accountö, the words öbank account or through such other electronic mode as may be prescribedö shall be substituted with effect from the 1st day of September, 2019.

62. *Amendment of section 270A.*—In section 270A of the Income-tax Act,öó

(A) for the words öno return of income has been furnishedö at both the places where they occur, the words and figures öno return of income has been furnished or where return has been furnished for the first time under section 148ö shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2017 ;

(B) in sub-section (2), in clause (e), for the words öno return of income has been filedö, the words and figures öno return of income has been furnished or where return has been furnished for the first time under section 148ö shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2017 ;

(C) in sub-section (3), in clause (i), in sub-clause (b), for the words öno return has been furnishedö, the words and figures öno return of income has been furnished or where return has been furnished for the first time under section 148ö shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2017.

63. *Insertion of new section 271DB.*—After section 271DA of the Income-tax Act, the following section shall be inserted with effect from the 1st day of November, 2019, namely :ô

“271DB. Penalty for failure to comply with provisions of section 269SU.—(1) If a person who is required to provide facility for accepting payment through

the prescribed electronic modes of payment referred to in section 269SU, fails to provide such facility, he shall be liable to pay, by way of penalty, a sum of five thousand rupees, for every day during which such failure continues :

Provided that no such penalty shall be imposable if such person proves that there were good and sufficient reasons for such failure.

(2) Any penalty imposable under sub-section (1) shall be imposed by the Joint Commissioner of Income-tax.ö.

64. *Amendment of section 271FAA.*—In section 271FAA of the Income-tax Act, in the opening portion, the words, brackets and letter öclause (k) ofö shall be omitted with effect from the 1st day of September, 2019.

65. *Amendment of section 272B.*—In section 272B of the Income-tax Act, with effect from the 1st day of September, 2019,öö

(a) in sub-section (2),öö

(i) for the words öpermanent account numberö, the words öpermanent account number or Aadhaar number, as the case may be,ö shall be substituted ;

(ii) for the words öten thousand rupeesö, the words öten thousand rupees for each such defaultö shall be substituted ;

(b) after sub-section (2), the following sub-sections shall be inserted, namely :ö

ö(2A) If a person, who is required to quote his permanent account number or Aadhaar number, as the case may be, in documents referred to in sub-section (6A) of section 139A or authenticate such number in accordance with the provisions of the said sub-section, fails to do so, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum of ten thousand rupees for each such default.

(2B) If a person, who is required to ensure that the permanent account number or the Aadhaar number, as the case may be, has been,óó

- (i) duly quoted in the documents relating to transactions referred to in clause (c) of sub-section (5) or in sub-section (6A) of section 139A ; or
- (ii) duly authenticated in respect of transactions referred to under sub-section (6A) of that section, fails to do so, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum of ten thousand rupees for each such default.ö ;
- (c) in sub-section (3), for the word, brackets and figure ösub-section (2)ö, the words, brackets, figures and letters ösub-section (2) or sub-section (2A) or sub-section(2B)ö shall be substituted.

66. *Amendment of section 276CC.*—In section 276CC of the Income-tax Act, in the proviso, in clause (ii), for sub-clause (b), the following sub-clause shall be substituted with effect from the 1st day of April, 2020, namely :óó

- ö(b) the tax payable by such person, not being a company, on the total income determined on regular assessment, as reduced by the advance tax or self-assessment tax, if any, paid before the expiry of the assessment year, and any tax deducted or collected at source, does not exceed ten thousand rupees.ö.

67. *Amendment of section 285BA.*—In section 285BA of the Income-tax Act, with effect from the 1st day of September, 2019,óó

- (i) in sub-section (1), for clause (k), the following clauses shall be substituted, namely :óó
- ö(k) a prescribed reporting financial institution ; or

(l) a person, other than those referred to in clauses (a) to (k), as may be prescribed,ö ;

(ii) in sub-section (3), the second proviso shall be omitted ;

(iii) in sub-section (4), for the words ösuch statement shall be treated as an invalid statement and the provisions of this Act shall apply as if such person had failed to furnish the statementö, the words öthe provisions of this Act shall apply as if such person had furnished inaccurate information in the statementö shall be substituted.

68. *Amendment of section 286.*—In section 286 of the Income-tax Act, in sub-section (9), in clause (a), in sub-clause (i), the words öor alternate reporting entityö shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 2017.

69. *Amendment of rule 68B of Second Schedule.*—In the Second Schedule to the Income-tax Act, in Part III, in rule 68B, in sub-rule (1), with effect from the 1st day of September, 2019,öö

(a) for the words öthree yearsö, the words öseven yearsö shall be substituted ;

(b) in the proviso, for the word öProvidedö, the words öProvided furtherö shall be substituted ;

(c) before the proviso as so amended, the following proviso shall be inserted, namely :ö

öProvided that the Board may, for reasons to be recorded in writing, extend the aforesaid period for a further period not exceeding three years :ö.

CHAPTER IV

Indirect Taxes

Customs

70. *Amendment of section 41.*—In section 41 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Customs Act), in sub-section (1), for the portion beginning with the words öThe person-

in-charge of a conveyance, and ending with the words "not exceeding fifty thousand rupees", the following shall be substituted, namely :

The person-in-charge of a conveyance carrying export goods or imported goods or any other person as may be specified by the Central Government, by notification, shall, before departure of the conveyance from a customs station, deliver to the proper officer in the case of a vessel or aircraft, a departure manifest or an export manifest by presenting electronically, and in the case of a vehicle, an export report, in such form and manner as may be prescribed and in case, such person-in-charge or other person fails to deliver the departure manifest or export manifest or the export report or any part thereof within such time, and the proper officer is satisfied that there is no sufficient cause for such delay, such person-in-charge or other person shall be liable to pay penalty not exceeding fifty thousand rupees.

71. *Insertion of New Chapter XIIB.*—After Chapter XIA of the Customs Act, the following Chapter shall be inserted, namely :

CHAPTER XIIB

Verification of Identity and Compliance

99B. *Verification of identity and compliance thereof.*—

(1) The proper officer, authorised in this behalf by the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, may, for the purposes of ascertaining compliance of the provisions of this Act or any other law for the time being in force, require a person, whose verification he considers necessary for protecting the interest of revenue or for preventing smuggling, to do all or any of the following, namely :

- (a) undergo authentication, or furnish proof of possession of Aadhaar number, in such manner and within such time as may be prescribed ;
- (b) submit such other document or information, in such manner and within such time as may be prescribed :

Provided that where such person has not been assigned the Aadhaar number, or where so assigned, but authentication

(2) The provisions of sub-section (1) shall not apply to such person or class of persons as may be prescribed.

(3) Notwithstanding anything contained in any other provisions of this Act, where the Principal Commissioner of Customs or the Commissioner of Customs comes to the conclusion, based on reasons to be recorded in writing, that the person referred to in sub-section (1) hasóó

- (i) failed to comply with the requirements of the said sub-section or submitted incorrect documents or information under the said sub-section, he may, by order, suspend—
- (a) clearance of imported goods or export goods ;
 - (b) sanction of refund ;
 - (c) sanction of drawback ;
 - (d) exemption from duty ;
 - (e) licence or registration granted under this Act ; or
 - (f) any benefit, monetary or otherwise, arising out of import or export,
- relating to such person, subject to such conditions as may be prescribed ;
- (ii) failed authentication as required under the said sub-section, he may, by order, direct that such person shall not have the benefit of any of the items specified in sub-clauses (a) to (f) of clause (i).

(4) The order of suspension under sub-section (3) shall remain in force until the person concerned complies with the requirements of sub-section (1) or furnishes correct document or information thereunder.

Explanation :—For the purposes of this section, the expression
“Aadhaar number” shall have the same meaning as
assigned to it in clause (a) of section 2 of the Aadhaar
(Targeted Delivery of Financial and Other Subsidies,
Benefits and Services) Act, 2016 (18 of 2016).ø

72. *Amendment of section 103.*—In section 103 of the Customs
Act,ô

- (i) for sub-section (1), the following sub-section shall be
substituted, namely :ó

“(1) Where the proper officer has reason to believe that
any person referred to in sub-section (2) of section 100 has
any goods liable to confiscation secreted inside his body, he
may detain such person and shall,óó

- (a) with the prior approval of the Deputy Commissioner
of Customs or Assistant Commissioner of Customs,
as soon as practicable, screen or scan such person
using such equipment as may be available at the
customs station, but without prejudice to any of the
rights available to such person under any other law
for the time being in force, including his consent for
such screening or scanning, and forward a report of
such screening or scanning to the nearest magistrate
if such goods appear to be secreted inside his body ;
or

- (b) produce him without unnecessary delay before the
nearest magistrate.ö ;

- (ii) in sub-section (6), after the words “Where on receipt of a
report”, the words, brackets, letter and figure “from the
proper officer under clause (a) of sub-section (1) or” shall
be inserted.

73. *Amendment of section 104.*—In section 104 of the Customs
Act, óó

- (i) in sub-section (1), the words “in India or within the Indian
customs waters” shall be omitted ;

*Explanation :—*For the purposes of this section, the expression
 ðinstrumentö shall have the same meaning as assigned
 to it in Explanation 1 to section 28AAA.ø

74. *Amendment of section 110.*—In section 110 of the Customs Act, 66

- (i) in sub-section (1), for the proviso, the following provisos shall be substituted, namely :ô

ôProvided that where it is not practicable to remove, transport, store or take physical possession of the seized goods for any reason, the proper officer may give custody of the seized goods to the owner of the goods or the beneficial owner or any person holding himself out to be the importer, or any other person from whose custody such goods have been seized, on execution of an undertaking by such person that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer :

Provided further that where it is not practicable to seize any such goods, the proper officer may serve an order on the owner of the goods or the beneficial owner or any person holding himself out to be importer, or any other person from whose custody such goods have been found, directing that such person shall not remove, part with, or otherwise deal with such goods except with the previous permission of such officer.ö ;

- (ii) after sub-section (4), the following sub-section shall be inserted, namely :ô

ô(5) Where the proper officer, during any proceedings under the Act, is of the opinion that for the purposes of protecting the interest of revenue or preventing smuggling, it is necessary so to do, he may, with the approval of the Principal Commissioner of Customs or Commissioner of Customs, by order in writing, provisionally attach any bank account for a period not exceeding six months :

Provided that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend such period to a further period not exceeding six months and inform such extension of time to the person whose bank account is provisionally attached, before the expiry of the period so specified.ö.

(i) in sub-section (1),ö

(a) in clause (d), for the words öexport of goods,ö, the words öexport of goods ; orö shall be substituted ;

(b) after clause (d), the following clause shall be inserted,
 namely :ô

õ(e) obtains an instrument from any authority by fraud,
 collusion, wilful misstatement or suppression of facts
 and such instrument has been utilised by such person
 or any other person,ö ;

(c) in item (i),ô

(I) in sub-item (D), for the words õof rupees,ö, the
 words õof rupees ; orö shall be substituted ;

(II) after sub-item (D), the following sub-item shall be
 inserted, namely :ô

õ(E) obtaining an instrument from any authority by
 fraud, collusion, wilful misstatement or suppression
 of facts and such instrument has been utilised by
 any person, where the duty relatable to utilisation
 of the instrument exceeds fifty lakh rupees,ö.

(ii) after sub-section (3), the following Explanation shall be
 inserted, namely :ô

*‘Explanation :—*For the purposes of this section, the expression
 õinstrumentö shall have the same meaning as assigned
 to it in the Explanation 1 to section 28AAA.ø

80. *Amendment of section 149.*—In section 149 of the Customs
 Act, after the words õcustom house to be amendedö, the words õin
 such form and manner, within such time, subject to such restrictions
 and conditions, as may be prescribedö shall be inserted.

81. *Amendment of section 157.*—In section 157 of the Customs
 Act, in sub-section (2),ôô

(i) after clause (k), the following clause shall be inserted,
 namely :ôô

õ(ka) the manner of authentication and the time limit for
 such authentication, the document or information to be
 furnished and the manner of submitting such document or

information and the time limit for such submission, the form and the manner of furnishing alternative means of identification and the time limit for furnishing such identification, person or class of persons to be exempted and conditions subject to which suspension may be made, under Chapter XIIB ;ö ;

(ii) after clause (m), the following clause shall be inserted, namely :óó

õ(n) the form and manner, the time limit and the restrictions and conditions for amendment of any document under section 149.ö.

82. *Amendment of section 158.*—In section 158 of the Customs Act, in sub-section (2), in clause (ii), for the words õfifty thousand rupeesö, the words õtwo lakh rupeesö shall be substituted.

83. *Amendment of notifications issued under sub-section (1) of section 25 of Customs Act, retrospectively.*—(1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) numbers G.S.R. 423(E), dated the 1st June, 2011, G.S.R. 499(E), dated the 1st July, 2011 and G.S.R. 185(E), dated the 17th March, 2012 issued by the Central Government under sub-section (1) of section 25 of the Customs Act, 1962, (52 of 1962) shall stand amended and shall be deemed to have been amended in the manner as specified in the Second Schedule, on and from the date mentioned in column (4) of that Schedule, against each of such notifications, retrospectively, and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said notifications, shall be deemed to be, and always to have been, for all purposes, as validly and effectively taken or done as if the notifications as amended by this sub-section had been in force at all material times.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notifications referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 25 of the Customs Act, retrospectively, at all material times.

84. *Amendment of notification issued under sub-section (1) of section 25 of Customs Act and subsection (12) of section 3 of Customs Tariff Act, retrospectively.*—(1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 785(E), dated the 30th June, 2017 issued by the Central Government under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) shall stand amended and shall be deemed to have been amended in the manner as specified in the Third Schedule, on and from the date mentioned in column (4) of that Schedule and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said notification, shall be deemed to be, and always to have been, for all purposes, as validly and effectively taken or done as if the notification as amended by this sub-section had been in force at all material times.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (1) of section 25 of the Customs Act and sub-section (12) of section 3 of Customs Tariff Act, retrospectively, at all material times.

85. *Retrospective effect of notification issued under sub-section (1) of section 25 of Customs Act and subsection (12) of section 3 of Customs Tariff Act.*—The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 1270 (E), dated the 31st December, 2018 amending the notification number G.S.R. 665 (E), dated the 2nd August, 1976, which was issued in exercise of powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017.

Customs Tariff

86. *Amendment of section 9.*—In section 9 of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs

Tariff Act), after sub-section (1), the following sub-section shall be inserted, namely :óó

õ(1A) Where the Central Government, on such inquiry as it considers necessary, is of the opinion that circumvention of countervailing duty imposed under sub-section (1) has taken place, either by altering the description or name or composition of the article on which such duty has been imposed or by import of such article in an unassembled or disassembled form or by changing the country of its origin or export or in any other manner, whereby the countervailing duty so imposed is rendered ineffective, it may extend the countervailing duty to such other article also.ö.

87. *Amendment of section 9C.*—In section 9C of the Customs Tariff Act, for sub-section (1), the following sub-section shall be substituted, namely :óó

õ(1) An appeal against the order of determination or review thereof shall lie to the Customs, Excise and Service Tax Appellate Tribunal constituted under section 129 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Appellate Tribunal), in respect of the existence, degree and effect ofô

- (i) any subsidy or dumping in relation to import of any article ; or
- (ii) import of any article into India in such increased quantities and under such condition so as to cause or threatening to cause serious injury to domestic industry requiring imposition of safeguard duty in relation to import of that article.ö.

88. *Amendment of First Schedule.*—In the Customs Tariff Act, the First Schedule shallóó

- (a) be amended in the manner specified in the Fourth Schedule ;
- (b) be also amended in the manner specified in the Fifth Schedule, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.

89. *Validation of modification in classification of certain goods leviable to antidumping duty with retrospective effect.*—

(1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 186 (E), dated the 22nd February, 2016 amending the notification number G.S.R. 804 (E), dated the 21st October, 2015, issued in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 shall be deemed to have, and always to have, for all purposes, validly come into force on and from the 21st day of October, 2015.

(2) Refund shall be made of all such anti-dumping duty which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) been in force at all material times.

(3) An application for refund of anti-dumping duty referred to in sub-section (2) shall be made within a period of six months from the date on which the Finance (No.2) Bill, 2019 receives the assent of the President.

90. *Validation of modification in description of goods with retrospective effect.*—(1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 665 (E), dated the 5th July, 2016 amending the notification number G.S.R. 285 (E), dated the 8th March, 2016, issued in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 shall be deemed to have, and always to have, for all purposes, come into force on and from the 8th day of March, 2016.

(2) Refund shall be made of all such anti-dumping duty which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) been in force at all material times.

(3) An application for refund of anti-dumping duty referred to in sub-section (2) shall be made within a period of six months from the

date on which the Finance (No.2) Bill, 2019 receives the assent of the President.

Central Excise

91. *Amendment of Fourth Schedule.*—In the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944) in Chapter 27, for the entry in column (4) occurring against tariff item 2709 20 00, the entry “Re.1 per tonne” shall be substituted.

Central Goods and Services Tax

92. *Amendment of section 2.*—In section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred as the Central Goods and Services Tax Act), in clause (4), after the words “the Appellate Authority for Advance Ruling,” the words “the National Appellate Authority for Advance Ruling,” shall be inserted.

93. *Amendment of section 10.*—In section 10 of the Central Goods and Services Tax Act,

- (a) in sub-section (1), after the second proviso, the following Explanation shall be inserted, namely :—

“*Explanation* :—For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in a State or Union territory.” ;

- (b) in sub-section (2),

- (i) in clause (d), the word “and” occurring at the end shall be omitted ;
- (ii) in clause (e), for the word “Council”, the words “Council ; and” shall be substituted ;
- (iii) after clause (e), the following clause shall be inserted, namely :—

“(f) he is neither a casual taxable person nor a non-resident taxable person” ;

- (c) after sub-section (2), the following sub-section shall be inserted, namely :ôô

ô(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-section (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three per cent. of the turnover in State or turnover in Union territory, if he is notôô

- (a) engaged in making any supply of goods or services which are not leviable to tax under this Act ;
- (b) engaged in making any inter-State outward supplies of goods or services ;
- (c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under section 52 ;
- (d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council ; and
- (e) a casual taxable person or a non-resident taxable person :

Provided that where more than one registered person are having the same Permanent Account Number issued under the Income-tax Act, 1961 (43 of 1961) the registered person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this sub-section.ô ;

- (d) in sub-section (3), after the words, brackets and figure ôunder sub-section (1)ô at both the places where they

occur, the words, brackets, figure and letter öor subsection (2A), as the case may be,ö shall be inserted.

- (e) in sub-section (4), after the words, brackets and figure
of sub-section (1), the words, brackets, figure and
letter or, as the case may be, sub-section (2A) shall
be inserted.
- (f) in sub-section (5), after the words, brackets and figure
under sub-section (1), the words, brackets, figure and
letter or sub-section (2A), as the case may be, shall
be inserted.
- (g) after sub-section (5), the following Explanations shall be
inserted, namely :

*‘Explanation 1 :—*For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression ‘aggregate turnover’ shall include the value of supplies made by such person from the 1st day of April of a financial year up to the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

Explanation 2 :—For the purposes of determining the tax payable by a person under this section, the expression ‘turnover in State or turnover in Union territory’ shall not include the value of following supplies, namely :—

- (i) supplies from the first day of April of a financial year up to the date when such person becomes liable for registration under this Act ; and
- (ii) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.ø

94. *Amendment of section 22.*—In section 22 of the Central Goods and Services Tax Act, in sub-section (1), after the second proviso, the following shall be inserted, namely :ôô

ôProvided also that the Government may, at the request of a State and on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.

Explanation :—For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.ô.

95. *Amendment of section 25.*—In section 25 of the Central Goods and Services Tax Act, after sub-section (6), the following sub-sections shall be inserted, namely :ô

ô(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed :

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe :

Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo

authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification :

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory and such other class of persons, in such manner, as the Government may, on the recommendations of the Council, specify in the said notification :

Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or any State or Union territory or part thereof, as the Government may, on the recommendations of the Council, specify by notification.

Explanation :—For the purposes of this section, the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 (18 of 2016).ö.

96. *Insertion of new section 31A.*—After section 31 of the Central Goods and Services Tax Act, the following section shall be inserted, namely :ôô

“31A. Facility of digital payment to recipient.—The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.ö.

97. *Amendment of section 39.*—In section 39 of the Central Goods and Services Tax Act,ô

(a) for sub-sections (1) and (2), the following sub-sections shall be substituted, namely :ôô

ô(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed :

Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.ö ;

- (b) for sub-section (7), the following sub-section shall be substituted, namely :ô

õ(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return :

Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed :

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.ö.

98. *Amendment of section 44.*—In section 44 of the Central Goods and Services Tax Act, in sub-section (1), the following provisos shall be inserted, namely :ô

õProvided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein :

Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.ö.

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ô ô

99. *Amendment of section 49.*—In section 49 of the Central Goods and Services Tax Act, after sub-section (9), the following sub-sections shall be inserted, namely :ô

ô(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax, Union territory tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

(11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1).ö.

100. *Amendment of section 50.*—In section 50 of the Central Goods and Services Tax Act, in sub-section (1), the following proviso shall be inserted, namely :ôô

ôProvided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.ö.

101. *Amendment of section 52.*—In section 52 of the Central Goods and Services Tax Act,ô

(a) in sub-section (4), the following provisos shall be inserted, namely :ôô

ôProvided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for

furnishing the statement for such class of registered persons
as may be specified therein :

Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.ö ;

- (b) in sub-section (5), the following provisos shall be inserted, namely :—

Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein :

Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.ö.

102. *Insertion of new section 53A.*—After section 53 of the Central Goods and Services Tax Act, the following section shall be inserted, namely :—

“53A. Transfer of certain amounts.—Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the State Goods and Services Tax Act or the Union territory Goods and Services Tax Act, the Government shall, transfer to the State tax account or the Union territory tax account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed.ö.

103. *Amendment of section 54.*—In section 54 of the Central Goods and Services Tax Act, after sub-section (8), the following sub-section shall be inserted, namely:—

ö(8A) The Government may disburse the refund of the State tax in such manner as may be prescribed.ö.

(ii) a Technical Member (Centre) who is or has been a member of Indian Revenue (Customs and Central Excise) Service, Group A, and has completed at least fifteen years of service in Group A ;

- (iii) a Technical Member (State) who is or has been an officer of the State Government not below the rank of Additional Commissioner of Value Added Tax or the Additional Commissioner of State tax with at least three years of experience in the administration of an existing law or the State Goods and Services Tax Act or in the field of finance and taxation.

(3) The President of the National Appellate Authority shall be appointed by the Government after consultation with the Chief Justice of India or his nominee :

Provided that in the event of the occurrence of any vacancy in the office of the President by the reason of his death, resignation or otherwise, the senior most Member of the National Appellate Authority shall act as the President until the date on which a new President, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office :

Provided further that where the President is unable to discharge his functions owing to absence, illness or any other cause, the senior most Member of the National Appellate Authority shall discharge the functions of the President until the date on which the President resumes his duties.

(4) The Technical Member (Centre) and Technical Member (State) of the National Appellate Authority shall be appointed by the Government on the recommendations of a Selection Committee consisting of such persons and in such manner as may be prescribed.

(5) No appointment of the Members of the National Appellate Authority shall be invalid merely by the reason of any vacancy or defect in the constitution of the Selection Committee.

(6) Before appointing any person as the President or Members of the National Appellate Authority, the Government shall satisfy itself that such person does not have any financial or other interests which are likely to prejudicially affect his functions as such President or Member.

(7) The salary, allowances and other terms and conditions of service of the President and the Members of the National Appellate Authority shall be such as may be prescribed :

Provided that neither salary and allowances nor other terms and conditions of service of the President or Members of the National

Appellate Authority shall be varied to their disadvantage after their appointment.

(8) The President of the National Appellate Authority shall hold office for a term of three years from the date on which he enters upon his office, or until he attains the age of seventy years, whichever is earlier and shall also be eligible for reappointment.

(9) The Technical Member (Centre) or Technical Member (State) of the National Appellate Authority shall hold office for a term of five years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall also be eligible for reappointment.

(10) The President or any Member may, by notice in writing under his hand addressed to the Government, resign from his office :

Provided that the President or Member shall continue to hold office until the expiry of three months from the date of receipt of such notice by the Government, or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

(11) The Government may, after consultation with the Chief Justice of India, remove from the office such President or Member, whoô

- (a) has been adjudged an insolvent ; or
- (b) has been convicted of an offence which, in the opinion of such Government involves moral turpitude ; or
- (c) has become physically or mentally incapable of acting as such President or Member ; or
- (d) has acquired such financial or other interest as is likely to affect prejudicially his functions as such President or Member ; or
- (e) has so abused his position as to render his continuance in office prejudicial to the public interest :

Provided that the President or the Member shall not be removed on any of the grounds specified in clauses (d) and

(e), unless he has been informed of the charges against him and has been given an opportunity of being heard.

(12) Without prejudice to the provisions of sub-section (11), the President and Technical Members of the National Appellate Authority shall not be removed from their office except by an order made by the Government on the ground of proven misbehaviour or incapacity after an inquiry made by a Judge of the Supreme Court nominated by the Chief Justice of India on a reference made to him by the Government and such President or Member had been given an opportunity of being heard.

(13) The Government, with the concurrence of the Chief Justice of India, may suspend from office, the President or Technical Members of the National Appellate Authority in respect of whom a reference has been made to the Judge of the Supreme Court under sub-section (12).

(14) Subject to the provisions of article 220 of the Constitution, the President or Members of the National Appellate Authority, on ceasing to hold their office, shall not be eligible to appear, act or plead before the National Appellate Authority where he was the President or, as the case may be, a Member.

101B. *Appeal to National Appellate Authority.*—(1) Where, in respect of the questions referred to in sub-section (2) of section 97, conflicting Advance Rulings are given by the Appellate Authorities of two or more States or Union territories or both under sub-section (1) or sub-section (3) of section 101, any officer authorised by the Commissioner or an applicant, being distinct person referred to in section 25 aggrieved by such Advance Ruling, may prefer an appeal to National Appellate Authority :

Provided that the officer shall be from the States in which such Advance Rulings have been given.

(2) Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed

against is communicated to the applicants, concerned officers and jurisdictional officers :

Provided that the officer authorised by the Commissioner may file appeal within a period of ninety days from the date on which the ruling sought to be appealed against is communicated to the concerned officer or the jurisdictional officer :

Provided further that the National Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, or as the case may be, ninety days, allow such appeal to be presented within a further period not exceeding thirty days.

Explanation :—For removal of doubts, it is clarified that the period of thirty days or as the case may be, ninety days shall be counted from the date of communication of the last of the conflicting rulings sought to be appealed against.

(3) Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.

101C. Order of National Appellate Authority.—(1) The National Appellate Authority may, after giving an opportunity of being heard to the applicant, the officer authorised by the Commissioner, all Principal Chief Commissioners, Chief Commissioners of Central tax and Chief Commissioner and Commissioner of State tax of all States and Chief Commissioner and Commissioner of Union territory tax of all Union territories, pass such order as it thinks fit, confirming or modifying the rulings appealed against.

(2) If the members of the National Appellate Authority differ in opinion on any point, it shall be decided according to the opinion of the majority.

(3) The order referred to in sub-section (1) shall be passed as far as possible within a period of ninety days from the date of filing of the appeal under section 101B.

(4) A copy of the Advance Ruling pronounced by the National Appellate Authority shall be duly signed by the Members and certified in such manner as may be prescribed and shall be sent to the applicant, the officer authorised by the Commissioner, the Board, the Chief Commissioner and Commissioner of State tax of all States and Chief Commissioner and Commissioner of Union territory tax of all Union territories and to the Authority or Appellate Authority, as the case may be, after such pronouncement.ö.

106. *Amendment of section 102.*—In section 102 of the Central Goods and Services Tax Act, in the opening portion,ô

- (a) after the words ôAppellate Authorityö, at both the places where they occur, the words ôor the National Appellate Authorityö shall be inserted ;
- (b) after the words and figures ôor section 101ö, the words, figures and letter ôor section 101C, respectively,ö shall be inserted ;
- (c) for the words ôor the appellantö, the words ô, appellant, the Authority or the Appellate Authorityö shall be substituted.

107. *Amendment of section 103.*—In section 103 of the Central Goods and Services Tax Act,ôô

- (i) after sub-section (1), the following sub-section shall be inserted, namely :ôô

ô(1A) The Advance Ruling pronounced by the National Appellate Authority under this Chapter shall be binding onô

- (a) the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961 (43 of 1961) ;
- (b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961 (43 of 1961).ö ;

- (ii) in sub-section (2), after the words, brackets and figure ôin sub-section (1)ö, the words, brackets, figure and letter ôand sub-section (1A)ö shall be inserted.

108. *Amendment of section 104.*—In section 104 of the Central Goods and Services Tax Act, in sub-section (1),ôô

- (a) after the words ôAuthority or the Appellate Authorityö, the words ôor the National Appellate Authorityö shall be inserted ;
- (b) after the words and figures ôof section 101ö, the words, figures and letter ôor under section 101Cö shall be inserted.

109. *Amendment of section 105.*—In section 105 of the Central Goods and Services Tax Act,ôô

- (a) for the marginal heading, the following marginal heading shall be substituted, namely :ôô

ôPowers of Authority, Appellate Authority and National Appellate Authority.ö ;
- (b) in sub-section (1), after the words ôAppellate Authorityö, the words ôor the National Appellate Authorityö shall be inserted ;
- (c) in sub-section (2), after the words ôAppellate Authorityö, the words ôor the National Appellate Authorityö shall be inserted.

110. *Amendment of section 106.*—In section 106 of the Central Goods and Services Tax Act,ôô

- (a) for the marginal heading, the following marginal heading shall be substituted, namely :ôô

ôProcedure of Authority, Appellate Authority and National Appellate Authority.ö ;
- (b) after the words ôAppellate Authorityö, the words ôor the National Appellate Authorityö shall be inserted.

111. *Amendment of section 168.*—In section 168 of the Central Goods and Services Tax Act, in sub-section (2), after the word and

(1)	(2)	(3)
$\delta^{103}\text{A}$	26	Uranium Ore Concentrateö.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (1) of section 11 of the said Act, retrospectively, at all material times.

(3) No refund shall be made of all such tax which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) had been in force at all material times.
 Integrated Goods and Services Tax

114. *Insertion of new section 17A.*—After section 17 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) the following section shall be inserted, namely :ô

“17A. Transfer of certain amounts.—Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, the Government shall transfer to the State tax account or the Union territory tax account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time, as may be prescribed.ö.

115. *Amendment of notification number G.S.R. 667(E) issued under subsection (1) of section 6 of Integrated Goods and Services Tax Act, retrospectively.*—(1) In the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 667(E), dated the 28th June, 2017, issued by the Central Government on the recommendations of the Council, under sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) in the Schedule, after S. No. 103 and the entries relating thereto, the following S. No. and the entries shall be inserted and shall deemed to have been inserted retrospectively with effect from the 1st day of July, 2017, namely :ô

ô ô			
(1)	(2)	(3)	
ô ô			
ô103A	26	Uranium Ore Concentrateö.	
ô ô			

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (1) of section 6 of the said Act, retrospectively, at all material times.

(3) No refund shall be made of all such tax which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) had been in force at all material times.

Union Territory Goods and Services Tax

116. *Amendment of notification number G.S.R. 711(E) issued under sub-section (1) of section 8 of Union Territory Goods and Services Tax Act, retrospectively.*—(1) In the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 711(E), dated the 28th June, 2017, (14 of 2017) issued by the Central Government on the recommendations of the Council, under sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017, in the Schedule, after S. No. 103 and the entries relating thereto, the following S. No. and the entries shall be inserted and shall be deemed to have been inserted retrospectively with effect from the 1st day of July, 2017, namely :ô

ô ô	ô ô	ô ô
(1)	(2)	(3)
ô ô	ô ô	ô ô
ô103A	26	Uranium Ore Concentrateö.
ô ô		

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (1) of section 8 of the said Act, retrospectively, at all material times.

(3) No refund shall be made of all such tax which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) had been in force at all material times.

Service Tax

117. *Special provision for retrospective exemption from service tax on service by way of grant of liquor licence.*—(1) Notwithstanding anything contained in section 66B of Chapter V of the Finance Act, 1994 (32 of 1994) as it stood prior to its omission vide section 173 of the Central Goods and Services Tax Act, 2017 with effect from the 1st day of July, 2017 (12 of 2017) (hereinafter referred to as the said Chapter), no service tax shall be levied or collected in respect of taxable service provided or agreed to be provided by the State Government by way of grant of liquor licence, against consideration in the form of licence fee or application fee, by whatever name called, during the period commencing from the 1st day of April, 2016 and ending with the 30th day of June, 2017 (both days inclusive).

(2) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times :

Provided that an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance (No. 2) Bill, 2019 receives the assent of the President.

(3) Notwithstanding the omission of the said Chapter, the provisions of the said Chapter shall apply for refund under this section retrospectively as if the said Chapter had been in force at all material times.

118. *Special provision for retrospective exemption from service tax in certain cases relating to services provided by Indian Institutes of Management to students.*—(1) Notwithstanding anything contained in section 66, as it stood prior to the 1st day of July, 2012, or in section 66B, as it stood prior to the 1st day of July, 2017, of Chapter V of the Finance Act, 1994 (32 of 1994) as it stood prior to its omission vide section 173 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Chapter), no service tax shall be levied or collected during the period commencing from the 1st day of July, 2003 and ending with the 31st day of March, 2016 (both days inclusive), in respect of taxable services provided or agreed to be provided by the Indian Institutes of Management to the

- (2) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times :

Provided that an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance (No. 2) Bill, 2019 receives the assent of the President.

(3) Notwithstanding the omission of the said Chapter, the provisions of the said Chapter shall apply for refund under this section retrospectively as if the said Chapter had been in force at all material times.

119. *Special provision for retrospective exemption from service tax in certain cases relating to long term lease of plots for development of infrastructure for financial business.—*

(1) Notwithstanding anything contained in section 66B of Chapter V of the Finance Act, 1994 (32 of 1994) as it stood prior to its omission vide section 173 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Chapter), no service tax shall be levied or collected on upfront amount, called as premium, salami, cost, price, development charges or by any other name, payable in respect of service by way of granting long term lease of thirty years or more of plots for development of infrastructure for financial business, provided or agreed to be provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having fifty per cent. or more of the ownership of the Central Government or the State Government or the Union territory, either directly or through an entity which is wholly owned by the Central Government or the State Government or the Union territory, to the developers in any

industrial or financial business area during the period commencing from the 1st day of October, 2013 and ending with the 30th day of June, 2017 (both days inclusive).

(2) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times :

Provided that an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance (No. 2) Bill, 2019 receives assent of the President.

(3) Notwithstanding the omission of the said Chapter, the provisions of the said Chapter shall apply for refund under this section retrospectively as if the said Chapter had been in force at all material times.

CHAPTER V

Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019

120. *Short title and commencement.*—(1) This Scheme shall be called the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (hereafter in this Chapter referred to as the “Scheme”).

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

121. *Definitions.*—In this Scheme, unless the context otherwise requires,ô

- (a) “amount declared” means the amount declared by the declarant under section 125 ;
- (b) “amount estimated” means the amount estimated by the designated committee under section 127 ;
- (c) “amount in arrears” means the amount of duty which is recoverable as arrears of duty under the indirect tax enactment, on account ofô
 - (i) no appeal having been filed by the declarant against an order or an order in appeal before expiry of the period of time for filing appeal ; or

- (ii) an order in appeal relating to the declarant attaining finality ; or
- (iii) the declarant having filed a return under the indirect tax enactment on or before the 30th day of June, 2019, wherein he has admitted a tax liability but not paid it ;
- (d) ôamount of dutyö means the amount of central excise duty, the service tax and the cess payable under the indirect tax enactment ;
- (e) ôamount payableö means the final amount payable by the declarant as determined by the designated committee and as indicated in the statement issued by it, in order to be eligible for the benefits under this Scheme and shall be calculated as the amount of tax dues less the tax relief ;
- (f) ôappellate forumö means the Supreme Court or the High Court or the Customs, Excise and Service Tax Appellate Tribunal or the Commissioner (Appeals) ;
- (g) ôauditö means any scrutiny, verification and checks carried out under the indirect tax enactment, other than an enquiry or investigation, and will commence when a written intimation from the central excise officer regarding conducting of audit is received ;
- (h) ôdeclarantö means a person who is eligible to make a declaration and files such declaration under section 125 ;
- (i) ôdeclarationö means the declaration filed under section 125 ;
- (j) ôdepartmental appealö means the appeal filed by a central excise officer authorised to do so under the indirect tax enactment, before the appellate forum ;
- (k) ôdesignated committeeö means the committee referred to in section 126 ;
- (l) ôdischarge certificateö means the certificate issued by the designated committee under section 127 ;

- (m) "enquiry or investigation", under any of the indirect tax enactment, shall include the following actions, namely :
- (i) search of premises ;
 - (ii) issuance of summons ;
 - (iii) requiring the production of accounts, documents or other evidence ;
 - (iv) recording of statements ;
- (n) "indirect tax enactment" means the enactments specified in section 122 ;
- (o) "order" means an order of determination under any of the indirect tax enactment, passed in relation to a show cause notice issued under such indirect tax enactment ;
- (p) "order in appeal" means an order passed by an appellate forum with respect to an appeal filed before it ;
- (q) "person" includes
- (i) an individual ;
 - (ii) a Hindu undivided family ;
 - (iii) a company ;
 - (iv) a society ;
 - (v) a limited liability partnership ;
 - (vi) a firm ;
 - (vii) an association of persons or body of individuals, whether incorporated or not ;
 - (viii) the Government ;
 - (ix) a local authority ;
 - (x) an assessee as defined in rule 2 of the Central Excise Rules, 2002 ;
 - (xi) every artificial juridical person, not falling within any of the preceding clauses ;

- (r) "quantified", with its cognate expression, means a written communication of the amount of duty payable under the indirect tax enactment ;
- (s) "statement" means the statement issued by the designated committee under section 127 ;
- (t) "tax relief" means the amount of relief granted under section 124 ;
- (u) all other words and expressions used in this Scheme, but not defined, shall have the same meaning as assigned to them in the indirect tax enactment and in case of any conflict between two or more such meanings in any indirect tax enactment, the meaning which is more congruent with the provisions of this Scheme shall be adopted.

122. *Application of Scheme to indirect tax enactments.*—This Scheme shall be applicable to the following enactments, namely :ô

- (a) the Central Excise Act, 1944 (1 of 1944) or the Central Excise Tariff Act, 1985 (5 of 1986) or Chapter V of the Finance Act, 1994 (32 of 1994) and the rules made thereunder ;
- (b) the following Acts, namely :ô
 - (i) the Agricultural Produce Cess Act, 1940 (27 of 1940) ;
 - (ii) the Coffee Act, 1942 (7 of 1942) ;
 - (iii) the Mica Mines Labour Welfare Fund Act, 1946 (22 of 1946) ;
 - (iv) the Rubber Act, 1947 (24 of 1947) ;
 - (v) the Salt Cess Act, 1953 (49 of 1953) ;
 - (vi) the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955) ;
 - (vii) the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) ;
 - (viii) the Mineral Products (Additional Duties of Excise and Customs) Act, 1958 (57 of 1958) ;

- (ix) the Sugar (Special Excise Duty) Act, 1959 (58 of 1959) ;
- (x) the Textiles Committee Act, 1963 (41 of 1963) ;
- (xi) the Produce Cess Act, 1966 (15 of 1966) ;
- (xii) the Limestone and Dolomite Mines Labour Welfare Fund Act, 1972 (62 of 1972) ;
- (xiii) the Coal Mines (Conservation and Development) Act, 1974 (28 of 1974) ;
- (xiv) the Oil Industry (Development) Act, 1974 (47 of 1974) ;
- (xv) the Tobacco Cess Act, 1975 (26 of 1975) ;
- (xvi) the Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 (55 of 1976) ;
- (xvii) the Bidi Workers Welfare Cess Act, 1976 (56 of 1976) ;
- (xviii) the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978) ;
- (xix) the Sugar Cess Act, 1982 (3 of 1982) ;
- (xx) the Jute Manufacturers Cess Act, 1983 (28 of 1983) ;
- (xxi) the Agricultural and Processed Food Products Export Cess Act, 1985 (2 of 1986) ;
- (xxii) the Spices Cess Act, 1986 (11 of 1986) ;
- (xxiii) the Finance Act, 2004 (22 of 2004) ;
- (xxiv) the Finance Act, 2007 (17 of 2007) ;
- (xxv) the Finance Act, 2015 (20 of 2015) ;
- (xxvi) the Finance Act, 2016 (28 of 2016) ;
- (c) any other Act, as the Central Government may, by notification in the Official Gazette, specify.

(i) a single appeal arising out of an order is pending as on the 30th day of June, 2019 before the appellate forum, the total amount of duty which is being disputed in the said appeal ;

Provided that nothing contained in the above clauses shall be applicable where such an appeal has been heard finally on or before the 30th day of June, 2019.

Illustration 2 : The show cause notice to a declarant was for an amount of duty of Rs. 1000 and an amount of penalty of Rs. 100. The order was for an amount of duty of Rs. 900 and penalty of Rs. 90. The declarant files an appeal against this order. The amount of duty which is being disputed is Rs. 900 and hence tax dues are Rs. 900.

Illustration 3 : The show cause notice to a declarant was for an amount of duty of Rs. 1000 and an amount of penalty of Rs. 100. The order was for an amount of duty of Rs. 900 and penalty of Rs. 90. The declarant files an appeal against this order of determination. The departmental appeal is for an amount of duty of Rs. 100 and penalty of Rs. 10. The amount of duty which is being disputed is Rs. 900 plus Rs. 100 i. e. Rs. 1000 and hence tax dues are Rs. 1000.

Illustration 4 : The show cause notice to a declarant was for an amount of duty of Rs. 1000. The order was for an amount of duty of Rs. 1000. The declarant files an appeal against this order of determination. The first appellate authority reduced the amount of duty to Rs. 900. The declarant files a second appeal. The amount of duty which is being disputed is Rs. 900 and hence tax dues are Rs. 900 ;

- (b) where a show cause notice under any of the indirect tax enactment has been received by the declarant on or before the 30th day of June, 2019, then, the amount of duty stated to be payable by the declarant in the said notice :

Provided that if the said notice has been issued to the declarant and other persons making them jointly and severally liable for an amount, then, the amount indicated in the said notice as jointly and severally payable shall be taken to be the amount of duty payable by the declarant ;

- (c) where an enquiry or investigation or audit is pending against the declarant, the amount of duty payable under any of the indirect tax enactment which has been quantified on or before the 30th day of June, 2019 ;
- (d) where the amount has been voluntarily disclosed by the declarant, then, the total amount of duty stated in the declaration ;
- (e) where an amount in arrears relating to the declarant is due, the amount in arrears.

124. *Relief available under Scheme.*—(1) Subject to the conditions specified in sub-section (2), the relief available to a declarant under this Scheme shall be calculated as follows :ô

- (a) where the tax dues are relatable to a show cause notice or one or more appeals arising out of such notice which is pending as on the 30th day of June, 2019, and if the amount of duty is,ô
- (i) rupees fifty lakhs or less, then, seventy per cent of the tax dues ;

- (ii) more than rupees fifty lakhs, then, fifty per cent of the tax dues ;
- (b) where the tax dues are relatable to a show cause notice for late fee or penalty only, and the amount of duty in the said notice has been paid or is nil, then, the entire amount of late fee or penalty ;
- (c) where the tax dues are relatable to an amount in arrears and,ô
 - (i) the amount of duty is, rupees fifty lakhs or less, then, sixty per cent of the tax dues ;
 - (ii) the amount of duty is more than rupees fifty lakhs, then, forty per cent of the tax dues ;
 - (iii) in a return under the indirect tax enactment, wherein the declarant has indicated an amount of duty as payable but not paid it and the duty amount indicated is,ô
 - (A) rupees fifty lakhs or less, then, sixty per cent of the tax dues ;
 - (B) amount indicated is more than rupees fifty lakhs, then, forty per cent of the tax dues ;
- (d) where the tax dues are linked to an enquiry, investigation or audit against the declarant and the amount quantified on or before the 30th day of June, 2019 isô
 - (i) rupees fifty lakhs or less, then, seventy per cent of the tax dues ; (ii) more than rupees fifty lakhs, then, fifty per cent of the tax dues ;
- (e) where the tax dues are payable on account of a voluntary disclosure by the declarant, then, no relief shall be available with respect to tax dues.

(2) The relief calculated under sub-section (1) shall be subject to the condition that any amount paid as predeposit at any stage of appellate proceedings under the indirect tax enactment or as deposit

during enquiry, investigation or audit, shall be deducted when issuing the statement indicating the amount payable by the declarant :

Provided that if the amount of predeposit or deposit already paid by the declarant exceeds the amount payable by the declarant, as indicated in the statement issued by the designated committee, the declarant shall not be entitled to any refund.

125. *Declaration under Scheme.*—(1) All persons shall be eligible to make a declaration under this Scheme except the following, namely :ô

- (a) who have filed an appeal before the appellate forum and such appeal has been heard finally on or before the 30th day of June, 2019 ;
- (b) who have been convicted for any offence punishable under any provision of the indirect tax enactment for the matter for which he intends to file a declaration ;
- (c) who have been issued a show cause notice, under indirect tax enactment and the final hearing has taken place on or before the 30th day of June, 2019 ;
- (d) who have been issued a show cause notice under indirect tax enactment for an erroneous refund or refund ;
- (e) who have been subjected to an enquiry or investigation or audit and the amount of duty involved in the said enquiry or investigation or audit has not been quantified on or before the 30th day of June, 2019 ;
- (f) a person making a voluntary disclosure,ô
 - (i) after being subjected to any enquiry or investigation or audit ; or
 - (ii) having filed a return under the indirect tax enactment, wherein he has indicated an amount of duty as payable, but has not paid it ;
- (g) who have filed an application in the Settlement Commission for settlement of a case ;

(h) persons seeking to make declarations with respect to excisable goods set forth in the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944).

(2) A declaration under sub-section (1) shall be made in such electronic form as may be prescribed.

126. *Verification of declaration by designated committee.*—

(1) The designated committee shall verify the correctness of the declaration made by the declarant under section 125 in such manner as may be prescribed :

Provided that no such verification shall be made in case where a voluntary disclosure of an amount of duty has been made by the declarant.

(2) The composition and functioning of the designated committee shall be such as may be prescribed.

127. *Issue of statement by designated committee.*—(1) Where the amount estimated to be payable by the declarant, as estimated by the designated committee, equals the amount declared by the declarant, then, the designated committee shall issue in electronic form, a statement, indicating the amount payable by the declarant, within a period of sixty days from the date of receipt of the said declaration.

(2) Where the amount estimated to be payable by the declarant, as estimated by the designated committee, exceeds the amount declared by the declarant, then, the designated committee shall issue in electronic form, an estimate of the amount payable by the declarant within thirty days of the date of receipt of the declaration.

(3) After the issue of the estimate under sub-section (2), the designated committee shall give an opportunity of being heard to the declarant, if he so desires, before issuing the statement indicating the amount payable by the declarant :

Provided that on sufficient cause being shown by the declarant, only one adjournment may be granted by the designated committee.

(4) After hearing the declarant, a statement in electronic form indicating the amount payable by the declarant, shall be issued within a period of sixty days from the date of receipt of the declaration.

(5) The declarant shall pay electronically through internet banking, the amount payable as indicated in the statement issued by the designated committee, within a period of thirtydays from the date of issue of such statement.

(6) Where the declarant has filed an appeal or reference or a reply to the show cause notice against any order or notice giving rise to the tax dues, before the appellate forum, other than the Supreme Court or the High Court, then, notwithstanding anything contained in any other provisions of any law for the time being in force, such appeal or reference or reply shall be deemed to have been withdrawn.

(7) Where the declarant has filed a writ petition or appeal or reference before any High Court or the Supreme Court against any order in respect of the tax dues, the declarant shall file an application before such High Court or the Supreme Court for withdrawing such writ petition, appeal or reference and after withdrawal of such writ petition, appeal or reference with the leave of the Court, he shall furnish proof of such withdrawal to the designated committee, in such manner as may be prescribed, along with the proof of payment referred to in sub-section (5).

(8) On payment of the amount indicated in the statement of the designated committee and production of proof of withdrawal of appeal, wherever applicable, the designated committee shall issue a discharge certificate in electronic form, within thirty days of the said payment and production of proof.

128. *Rectification of errors.* —Within thirty days of the date of issue of a statement indicating the amount payable by the declarant, the designated committee may modify its order only to correct an arithmetical error or clerical error, which is apparent on the face of record, on such error being pointed out by the declarant or suo motu, by the designated committee.

129. *Issue of discharge certificate to be conclusive of matter and time period.*—(1) Every discharge certificate issued under section 126 with respect to the amount payable under this Scheme shall be conclusive as to the matter and time period stated therein, andô

(a) the declarant shall not be liable to pay any further duty, interest, or penalty with respect to the matter and time period covered in the declaration ;

- (b) the declarant shall not be liable to be prosecuted under the indirect tax enactment with respect to the matter and time period covered in the declaration ;
- (c) no matter and time period covered by such declaration shall be reopened in any other proceeding under the indirect tax enactment.

(2) Notwithstanding anything contained in sub-section (1),ô

- (a) no person being a party in appeal, application, revision or reference shall contend that the central excise officer has acquiesced in the decision on the disputed issue by issuing the discharge certificate under this scheme ;
- (b) the issue of the discharge certificate with respect to a matter for a time period shall not preclude the issue of a show cause notice,ô
 - (i) for the same matter for a subsequent time period ; or
 - (ii) for a different matter for the same time period ;
- (c) in a case of voluntary disclosure where any material particular furnished in the declaration is subsequently found to be false, within a period of one year of issue of the discharge certificate, it shall be presumed as if the declaration was never made and proceedings under the applicable indirect tax enactment shall be instituted.

130. *Restrictions of Scheme.*—(1) Any amount paid under this Scheme,ô

- (a) shall not be paid through the input tax credit account under the indirect tax enactment or any other Act ;
- (b) shall not be refundable under any circumstances ;
- (c) shall not, under the indirect tax enactment or under any other Act,ô
 - (i) be taken as input tax credit ; or

- (ii) entitle any person to take input tax credit, as a recipient, of the excisable goods or taxable services, with respect to the matter and time period covered in the declaration.

(2) In case any predeposit or other deposit already paid exceeds the amount payable as indicated in the statement of the designated committee, the difference shall not be refunded.

131. *Removal of doubts.*—For the removal of doubts, it is hereby declared that, save as otherwise expressly provided in sub-section (1) of section 124, nothing contained in this Scheme shall be construed as conferring any benefit, concession or immunity on the declarant in any proceedings other than those in relation to the matter and time period to which the declaration has been made.

132. *Power to make rules.*—(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Scheme.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :ô

- (a) the form in which a declaration may be made and the manner in which such declaration may be verified ;
- (b) the manner of constitution of the designated committee and its rules of procedure and functioning ;
- (c) the form and manner of estimation of amount payable by the declarant and the procedure relating thereto ;
- (d) the form and manner of making the payment by the declarant and the intimation regarding the withdrawal of appeal ;
- (e) the form and manner of the discharge certificate which may be granted to the declarant ;
- (f) the manner in which the instructions may be issued and published ;

- (g) any other matter which is to be, or may be, prescribed, or
in respect of which provision is to be made, by rules.

(3) The Central Government shall cause every rule made under this Scheme to be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be ; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

133. *Power to issue orders, instructions, etc.*—(1) The Central Board of Indirect Taxes and Customs may, from time to time, issue such orders, instructions and directions to the authorities, as it may deem fit, for the proper administration of this Scheme, and such authorities, and all other persons employed in the execution of this Scheme shall observe and follow such orders, instructions and directions :

Provided that no such orders, instructions or directions shall be issued so as to require any designated authority to dispose of a particular case in a particular manner.

(2) Without prejudice to the generality of the foregoing power, the Central Board of Indirect Taxes and Customs may, if it considers necessary or expedient so to do, for the purpose of proper and efficient administration of the Scheme and collection of revenue, issue, from time to time, general or special orders in respect of any class of cases, setting forth directions or instructions as to the guidelines, principles or procedures to be followed by the authorities in the work relating to administration of the Scheme and collection of revenue and any such order may, if the said Board is of opinion that it is necessary in the public interest so to do, be published in the prescribed manner.

134. *Removal of difficulties.*—(1) If any difficulty arises in giving effect to the provisions of this Scheme, the Central Government

may, by order, not inconsistent with the provisions of this Scheme, remove the difficulty :

Provided that no such order shall be made after the expiry of a period of two years from the date on which the provisions of this Scheme come into force.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

135. *Protection to officers.*ô (1) No suit, prosecution or other legal proceeding shall lie against the Central Government or any officer of the Central Government for anything which is done, or intended to be done in good faith, in pursuance of this Scheme or any rule made thereunder.

(2) No proceeding, other than a suit shall be commenced against the Central Government or any officer of the Central Government for anything done or purported to have been done in pursuance of this Scheme, or any rule made thereunder, without giving the Central Government or such officer a prior notice of not less than one month in writing of the intended proceeding and of the cause thereof, or after the expiration of three months from the accrual of such cause.

(3) No proceeding shall be commenced against any officer only on the ground of subsequent detection of an error in calculating the amount of duty payable by the declarant, unless there is evidence of misconduct.

CHAPTER VI

Miscellaneous

PART I

Amendments to the Reserve Bank of India Act, 1934

136. *Commencement of this Part.*—The provisions of this Part shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

137. *Amendment of section 45- IA.*—In the Reserve Bank of India Act, 1934 (2 of 1934) (hereafter in this Part referred to as the principal Act), in section 45-IA, in sub-section (1), for clause (b), the following shall be substituted, namely :ô

ô(b) having the net owned fund of twenty-five lakh rupees or such other amount, not exceeding hundred crore rupees,

as the Bank may, by notification in the Official Gazette, specify :

Provided that the Bank may notify different amounts of net owned fund for different categories of non-banking financial companies.ö.

138. *Insertion of new sections 45-ID and 45-IE.*—After section 45-IC of the principal Act, the following sections shall be inserted, namely :ô

“45-ID. Power of Bank to remove directors from office.—(1) Where the Bank is satisfied that in the public interest or to prevent the affairs of a non-banking financial company being conducted in a manner detrimental to the interest of the depositors or creditors, or financial stability or for securing the proper management of such company, it is necessary so to do, the Bank may, by order and for reasons to be recorded in writing, remove from office, a director (by whatever name called) of such company, other than Government owned non-banking financial company with effect from such date as may be specified in the said order.

- (2) No order under sub-section (1) shall be made unless the director concerned has been given a reasonable opportunity of making a representation to the Bank against the proposed order :

Provided that if, in the opinion of the Bank, any delay will be detrimental to the interest of the said company or its depositors, the Bank may, at the time of giving the aforesaid opportunity or at any time thereafter, by order direct that, pending the consideration of the representation, if any, the director, shall not, with effect from the date of such orderôô

(a) act as such director of that company ;

(b) in any way, whether directly or indirectly, be concerned with or take part in the management of that company.

- (3) Where any order is made in respect of a director of a company under sub-section (1), he shall cease to be a director of that non-banking financial company and shall

not, in any way, whether directly or indirectly, be concerned with, or take part in the management of any non-banking financial company for such period not exceeding five years at a time as may be specified in the order.

(4) Where an order under sub-section (1) has been made, the Bank may, by order in writing, appoint a suitable person in place of the director, who has been so removed from his office, with effect from such date as may be specified in such order.

(5) Any person appointed under sub-section (4) shall,ô

- (a) hold office during the pleasure of the Bank and subject thereto for a period not exceeding three years or such further periods not exceeding three years at a time ;
 - (b) not incur any obligation or liability by reason only of his being a director for anything done or omitted to be done in good faith in the execution of the duties of his office or in relation thereto.
- (6) Notwithstanding anything contained in any other law for the time being in force or in any contract, memorandum or articles of association, on the removal of a director from office under this section, such director shall not be entitled to claim any compensation for the loss or termination from office.

45-IE. Supersession of Board of directors of non-banking financial company (other than Government Company).—(1) Where the Bank is satisfied that in the public interest or to prevent the affairs of a non-banking financial company being conducted in a manner detrimental to the interest of the depositors or creditors, or of the non-banking financial company (other than Government Company), or for securing the proper management of such company or for financial stability, it is necessary so to do, the Bank may, for reasons to be recorded in writing, by order, supersede the Board of Directors of such company for a period not exceeding five years as may be specified in the order, which may be extended from time to time, so, however, that the total period shall not exceed five years.

(2) The Bank may, on supersession of the Board of Directors of the non-banking financial company under sub-section (1), appoint a suitable person as the Administrator for such period as it may determine.

- (3) The Bank may issue such directions to the Administrator as it may deem appropriate and the Administrator shall be bound to follow such directions.
- (4) Upon making the order of supersession of the Board of Directors of a nonbanking financial company,ôô
 - (a) the chairman, managing director and other directors shall from the date of supersession of the Board of Directors vacate their offices ;
 - (b) all the powers, functions and duties, which may, by or under the provisions of this Act or any other law for the time being in force, be exercised and discharged by or on behalf of the Board of Directors of such non-banking financial company or by a resolution passed in general meeting of such non-banking financial company, shall, until the Board of Directors of such company is reconstituted, be exercised and discharged by the Administrator referred to in sub-section (2).
- (5) (a) The Bank may constitute a committee consisting of three or more members who have experience in law, finance, banking, administration or accountancy to assist the Administrator in discharge of his duties.
 - (b) The committee shall meet at such times and places and observe such rules of procedure as may be specified by the Bank.
- (6) The salary and allowances payable to the Administrator and the members of the committee constituted by the Bank shall be such as may be specified by the Bank and be paid by the concerned non-banking financial company.
- (7) On or before the expiration of the period of supersession of the Board of Directors as specified in the order issued under sub-section (1), the Administrator of the non-banking financial company shall facilitate reconstitution of the Board of Directors of the non-banking financial company.
- (8) Notwithstanding anything contained in any other law for the time being in force or in any contract, no person shall be entitled to claim any compensation for the loss or termination of his office.

(9) The Administrator referred to in sub-section (2) shall vacate office immediately after the Board of Directors of the non-banking financial company has been reconstituted.ö.

139. *Insertion of new section 45MAA.*—After section 45MA of the principal Act, the following section shall be inserted, namely :ô

“45MAA. Power to take action against auditors.—Where any auditor fails to comply with any direction given or order made by the Bank under section 45MA, the Bank, may, if satisfied, remove or debar the auditor from exercising the duties as auditor of any of the Bank regulated entities for a maximum period of three years, at a time.ö.

140. *Insertion of new section 45MBA.*—After section 45MB of the principal Act, the following section shall be inserted, namely :ô

‘45MBA. Resolution of non-banking financial company.—(1) Without prejudice to any other provision of this Act or any other law for the time being in force, the Bank may, if it is satisfied, upon an inspection of the Books of a non-banking financial company that it is in the public interest or in the interest of financial stability so to do for enabling the continuance of the activities critical to the functioning of the financial system, frame schemes which may provide for any one or more of the following, namely :ô

- (a) amalgamation with any other non-banking institution ;
- (b) reconstruction of the non-banking financial company ;
- (c) splitting the non-banking financial company into different units or institutions and vesting viable and non-viable businesses in separate units or institutions to preserve the continuity of the activities of that non-banking financial company that are critical to the functioning of the financial system and for such purpose establish institutions called öBridge Institutionsö.

Explanation :—For the purposes of this sub-section, öBridge Institutionsö mean temporary institutional arrangement made under the scheme referred to in this sub-section,

to preserve the continuity of the activities of a non-banking financial company that are critical to the functioning of the financial system.

(2) Without prejudice to the generality of the foregoing provisions, the scheme referred to in sub-section (1) may provide forô

(a) reduction of the pay and allowances of the chief executive officer, managing director, chairman or any officer in the senior management of the non-banking financial company ;

(b) cancellation of all or some of the shares of the non-banking financial company held by the chief executive officer, managing director, chairman or any officer in the senior management of the non-banking financial company or their relatives ;

(c) sale of any of the assets of the non-banking financial company.

(3) The chief executive officer, managing director, chairman or any officer in the senior management of the non-banking financial company whose pay and allowances are reduced or the shareholders whose shares are cancelled under the scheme shall not be entitled to any compensation.ø

141. *Insetion of new section 45NAA.*—After section 45NA of the principal Act, the following section shall be inserted, namely :ô

“45NAA. Power in respect of group companies.—(1) The Bank may, at any time, direct a non-banking financial company to annex to its financial statements or furnish separately, within such time and at such intervals as may be specified by the Bank, such statements and information relating to the business or affairs of any group company of the non-banking financial company as the Bank may consider necessary or expedient to obtain for the purposes of this Act.

(2) Notwithstanding anything to the contrary contained in the Companies Act, 2013 (18 of 2013), the Bank may, at any time, cause an inspection or audit to be made of any group

company of a non-banking financial company and its books of account.

Explanation :—For the purposes of this section, “óó

- (a) "group company" shall mean an arrangement involving two or more entities related to each other through any of the following relationships, namely :
- (i) subsidiary parent (as may be notified by the Bank in accordance with Accounting Standards) ;
 - (ii) joint venture (as may be notified by the Bank in accordance with Accounting Standards) ;
 - (iii) associate (as may be notified by the Bank in accordance with Accounting Standards) ;
 - (iv) promoter-promotee (under the Securities and Exchange Board of India Act, 1992 (15 of 1992) or the rules or regulations made thereunder for listed companies) ;
 - (v) related party ;
 - (vi) common brand name (that is usage of a registered brand name of an entity by another entity for business purposes) ; and
 - (vii) investment in equity shares of twenty per cent and above in the entity ;
- (b) "Accounting Standards" means the Accounting Standards notified by the Central Government under section 133, read with section 469 of the Companies Act, 2013 (18 of 2013) and sub-section (1) of section 210A of the Companies Act, 1956 (1 of 1956).

142. *Amendment of section 58B.*—In section 58B of the principal Act,⁶⁶

- (i) in sub-section (2), for the words "two thousand rupees" and "one hundred rupees", the words "one lakh rupees" and "five thousand rupees" shall respectively be substituted ;

- (ii) in sub-section (4A), for the words ôfive lakh rupeesö, the words ôtwenty-five lakh rupeesö shall be substituted ;
- (iii) in sub-section (4AA), for the words ôfive thousand rupeesö, the words ôten lakh rupeesö shall be substituted ;
- (iv) in sub-section (4AAA), for the words ôrupees fiftyö, the words ôfive thousand rupeesö shall be substituted ;
- (v) in sub-section (5),ôô
 - (A) in clause (a), for the words ôany depositö, the words ôany deposit without being authorised so to do orö shall be substituted ;
 - (B) in clause (b), for the word, figures and letters ôsection 45NAö, the word, figures and letter ôsection 45Jö shall be substituted ;
- (vi) in sub-section (6), for the words ôtwo thousand rupeesö and ôone hundred rupeesö, the words ôone lakh rupeesö and ôten thousand rupeesö shall respectively be substituted.

143. *Amendment of section 58G.*—In section 58G of the principal Act, in sub-section (1),ô

- (A) in clause (a), for the words ôfive thousandö, the words ôtwenty-five thousandö shall be substituted ;
- (B) in clause (b), for the words ôfive lakhö and ôtwenty-five thousandö, the words ôten lakhö and ôone lakhö respectively shall be substituted.

PART II

Amendment to the Insurance Act, 1938

144. *Amendment of Act 4 of 1938.*—In the Insurance Act, 1938, in section 6, after sub-section (2), the following sub-section shall be inserted, namely :ôô

ô(3) No insurer, being a foreign company engaged in re-insurance business through a branch established in an International Financial

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Services Centre referred to in sub-section (1) of section 18 of the Special Economic Zones Act, 2005, (28 of 2005) shall be registered unless it has net owned funds of not less than rupees one thousand crore.ö.

PART III

Amendment to the Securities Contracts (Regulation) Act, 1956

145. *Commencement of this Part.*— The provisions of this Part shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

146. *Amendment of Act 42 of 1956.*ô In the Securities Contracts (Regulation) Act, 1956, in section 23A, in clause (a), for the words öreport to a recognised stock exchange, fails to furnish the same within the time specified therefor in the listing agreement or conditions or bye-laws of the recognised stock exchange or who furnishesö, the words öreport to a recognised stock exchange or to the Board, fails to furnish the same within the time specified therefor in the listing agreement or conditions or bye-laws of the recognised stock exchange or the Act or rules made thereunder, or who furnishesö shall be substituted.

PART IV

Amendment to the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970

147. *Commencement of this Part.*—The provisions of this Part shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

148. *Amendment of Act 5 of 1970.*—In the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, in section 9, in sub-section (3), for clause (a), the following clause shall be substituted, namely :ô

- (a) not more than five whole-time directors to be appointed by the Central Government after consultation with the Reserve Bank :

Provided that the Central Government, may, after consultation with the Reserve Bank, by notification published

Provided that the Central Government, may, after consultation with the Reserve Bank, by notification published

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in the Official Gazette, post a whole-time director so
appointed to any other corresponding new bank.

Explanation :—For the purposes of this clause, the expression
“corresponding new bank” shall include a
“corresponding new bank” as defined in clause (d) of
section 2 of the Banking Companies (Acquisition and
Transfer of Undertakings) Act, 1970 ;ø

PART VII

Amendments to the National Housing Bank Act, 1987

152. *Commencement of this Part*.—The provisions of this Part
shall come into force on such date as the Central Government may, by
notification in the Official Gazette, appoint.

153. *Substitution of heading of Chapter V*.—In the National
Housing Bank Act, 1987 (53 of 1987) (hereafter in this Part referred
to as the principal Act), in Chapter V, for the heading, the following
heading shall be substituted, namely :ô

“PROVISIONS RELATING TO HOUSING FINANCE INSTITUTIONS”

154. *Amendment of section 29A*.—In section 29A of the
principal Act,ô

- (a) for sub-sections (1) and (2), the following sub-sections shall
be substituted, namely :ô

“(1) Notwithstanding anything contained in this Chapter or
in any other law for the time being in force, no housing
finance institution which is a company shall commence
housing finance as its principal business or carry on the
business of housing finance as its principal business
withoutô

- (a) obtaining a certificate of registration issued under this
Chapter ; and
(b) having the net owned fund of ten crore rupees or such
other higher amount, as the Reserve Bank may, by
notification, specify.

- (2) Every housing finance institution which is a company shall make an application for registration to the Reserve Bank in such form as may be specified by the Reserve Bank :

Provided that an application made by a housing finance institution which is a company to the National Housing Bank and pending for consideration with the National Housing Bank as on the date of commencement of the provisions of Part VII of Chapter VI of the Finance (No. 2) Act, 2019, shall stand transferred to the Reserve Bank and thereupon the application shall be deemed to have been made under the provisions of this sub-section and shall be dealt with accordingly :

Provided further that the provisions of this sub-section shall not apply to the housing finance institution which is a company and having a valid registration certificate granted under sub-section (5) on the date of commencement of the provisions of Part VII of Chapter VI of the Finance (No.2) Act, 2019, and such housing finance institution shall be deemed to have been granted a certificate of registration under the provision of this Act.ö ;

- (b) sub-section (3) shall be omitted ;

- (c) in sub-section (4),ô

(i) for the words ôNational Housing Bankö at both the places where they occur, the words ôReserve Bankö shall be substituted ;

(ii) after clause (g), the following proviso shall be inserted, namely :óó

ôProvided that the Reserve Bank may, wherever it considers necessary so to do, require the National Housing Bank to inspect the books of such housing finance institution and submit a report to the Reserve Bank for the purpose of considering the application.ö ;

- (d) in sub-section (5), for the words ôNational Housing Bankö, the words ôReserve Bankö shall be substituted ;

(e) in sub-section (6),ô

(i) in the opening portion, for the words ôNational Housing Bankö, the words ôReserve Bankö shall be substituted ;

(ii) in clause (iv), for the words ôNational Housing Bankö wherever they occur, the words ôReserve Bank or the National Housing Bankö shall be substituted ;

(iii) in the first proviso,ô

(A) for the words ôhousing finance institutionö at both the places where they occur, the words ôhousing finance institution which is a companyö shall be substituted ;

(B) for the words ôNational Housing Bankö at both the places where they occur, the words ôReserve Bankö shall be substituted ;

(f) in sub-section (7),ôô

(i) for the words ôNational Housing Bankö, the words ôReserve Bankö shall be substituted ;

(ii) in the Explanation,ôô

(A) in clause (I), in sub-clause (b), in item (1), for sub-item (iii), the following sub-item shall be substituted, namely :ô

ô(iii) all other housing finance companies ; andö ;

(B) for clause (II), the following clause shall be substituted, namely.ô

-(II) the expressions ôsubsidiariesö and ôcompanies in the same groupö shall have the meanings respectively assigned to them in the Companies Act, 2013 (18 of 2013) :

Provided that the National Housing Bank shall, in consultation with the Reserve Bank, specify the companies to be deemed to be in the same group.ø

155. *Amendment of section 29B.*—In section 29B of the principal Act,ô

- (i) for the words ôhousing finance institutionö wherever they occur, the words ôhousing finance institution which is a companyö shall be substituted ;
- (ii) in sub-section (1), for the words ôNational Housing Bankö, the words ôReserve Bankö shall be substituted ;
- (iii) in sub-section (2), for the words ôsuch higher percentage not exceeding twenty-five per cent, as the National Housing Bank mayö, the words ôsuch higher percentage not exceeding twenty-five per cent, as the Reserve Bank mayö shall be substituted ;
- (iv) in sub-section (3), for the words ôNational Housing Bankö at both the places where they occur, the words ôReserve Bankö shall be substituted.

156. *Amendment of section 29C.*—In section 29C of the principal Act, in sub-section (2),ôô

- (a) for the words ôspecified by the National Housing Bankö, the words ôspecified by the Reserve Bankö shall be substituted ;
- (b) for the words ôreported to the National Housing Bankö, the words ôreported to the National Housing Bank and the Reserve Bankö shall be substituted ;
- (c) in the proviso, for the words ôProvided that the National Housing Bankö, the words ôProvided that the National Housing Bank or the Reserve Bankö shall be substituted ;
- (d) in sub-section (3), for the words ôthe National Housing Bankö, the words ôthe Reserve Bankö shall be substituted.

157. *Substitution of section 30.*—For section 30 of the principal Act, the following section shall be substituted, namely :ô

“30. Reserve Bank to regulate or prohibit issue of prospectus or advertisement soliciting deposits of

money.—The Reserve Bank may, if it considers necessary in the public interest so to do, by general or special order,ô

- (a) regulate or prohibit the issue by any housing finance institution which is a company of any prospectus or advertisement soliciting deposits of money from the public ; and
- (b) specify the conditions subject to which any such prospectus or advertisement, if not prohibited, may be issued.ö.

158. *Substitution of section 30A.*—For section 30A of the principal Act, the following section shall be substituted, namely :ô

“30A. Power of Reserve Bank to determine policy and issue directions.—(1) If the Reserve Bank is satisfied that, in the public interest or to regulate the housing finance system of the country to its advantage or to prevent the affairs of any housing finance institution which is a company being conducted in a manner detrimental to the interest of the depositors or in a manner prejudicial to the interest of such housing finance institutions, it is necessary or expedient so to do, it may determine the policy and give directions to all or any of the housing finance institution which is a company relating to income recognition, accounting standards, making of proper provision for bad and doubtful debts, capital adequacy based on risk weights for assets and credit conversion factors for off balance-sheet items and also relating to deployment of funds by a housing finance institution which is a company or a group of such housing finance institutions or housing finance institutions which are companies generally, as the case may be, and such housing finance institutions shall be bound to follow the policy so determined and the direction so issued.

(2) Without prejudice to the generality of the powers vested under sub-section (1), the Reserve Bank may give directions to housing finance institutions which are companies generally or to a group of such housing finance institutions or to any

housing finance institution which is a company in particular
as toô

- (a) the purpose for which advances or other fund-based or non-fundbased accommodation may not be made ; and
- (b) the maximum amount of advances or other financial accommodation or investment in shares and other securities which, having regard to the paid-up capital, reserves and deposits of the housing finance institution and other relevant considerations, may be made by that housing finance institution to any person or a company or to a group of companies.

(3) The Reserve Bank may, if it considers necessary in the public interest so to do, issue directions to housing finance institutions which are companies accepting deposits referred to in section 31, either generally or to any group of such housing finance institutions accepting deposits, and in particular, in respect of any matters relating to, or connected with, the receipt of deposits, including credit rating of the housing finance institution which is a company accepting deposits, the rates of interest payable on such deposits, and the periods for which deposits may be received.

(4) If any housing finance institution which is a company accepting deposits fails to comply with any direction issued under sub-section (3), the Reserve Bank may, by order, prohibit the acceptance of deposits by that housing finance institution.ö.

159. *Substitution of section 31.*—For section 31 of the principal Act, the following section shall be substituted, namely :ô

“31. Power of National Housing Bank to collect information from housing finance institutions as to deposits.—(1) The National Housing Bank may at any time direct that every housing finance institution which is a company accepting deposits shall furnish to the National Housing Bank and the Reserve Bank in such form, at such intervals and within such time, such statements, information

or particulars relating to or connected with deposits received by such housing finance institution, as may be specified by the National Housing Bank by general or special order.

(2) Without prejudice to the generality of the power vested in the National Housing Bank under sub-section (1), the statements, information or particulars to be furnished under sub-section (1), may relate to all or any of the following matters, namely, the amount of the deposits, the purposes and periods for which, and the rates of interest and other terms and conditions on which, such deposits are received.

(3) Every housing finance institution which is a company receiving deposits, shall, if so required by the National Housing Bank and within such time as the National Housing Bank may specify, cause to be sent at the cost of such housing finance institution, a copy of its annual balance-sheet and profit and loss account or other annual accounts to every person from whom the housing finance institution which is a company holds, as on the last day of the year to which the accounts relate, deposits higher than such sum as may be specified by the National Housing Bank.ö.

160. *Substitution of section 32.*—For section 32 of the principal Act, the following section shall be substituted, namely :ô

ô32. Duty of housing finance institution to furnish statements, etc., under this Chapter.—Every housing finance institution which is a company shall furnish the statements, information or particulars called for by the National Housing Bank or the Reserve Bank, as the case may be, and shall comply with any direction given to it under the provisions of this Chapter.ö.

161. *Amendment of section 33.*—In section 33 of the principal Act,ô

(a) in sub-section (1),ô

(i) for the words ôhousing finance institutionö wherever they occur, the words ôhousing finance institution which is a companyö shall be substituted ;

- (ii) for the words "the National Housing Bank" at both the places where they occur, the words "the National Housing Bank and the Reserve Bank" shall be substituted ;
- (b) in sub-section (1A), for the words "National Housing Bank", the words "Reserve Bank" shall be substituted ;
- (c) in sub-section (2), for the words "the National Housing Bank" at both the places where they occur, the words "the National Housing Bank and the Reserve Bank" shall be substituted ;
- (d) in sub-section (3), for the words "it may at any time", the words "it may at any time and shall, on being directed to do so by the Reserve Bank," shall be substituted.

162. *Substitution of section 33A.*—For section 33A of the principal Act, the following section shall be substituted, namely :ô

“33A. Power of Reserve Bank to prohibit acceptance of deposit and alienation of assets.—(1) If any housing finance institution which is a company violates the provisions of any section or fails to comply with any direction or order given by the National Housing Bank or the Reserve Bank, under any of the provisions of this Chapter, the Reserve Bank may, by order, prohibit such housing finance institution from accepting any deposit.

(2) Notwithstanding anything to the contrary contained in any agreement or instrument or any law for the time being in force, the Reserve Bank on being satisfied that it is necessary so to do in the public interest or in the interest of the depositors, may direct the housing finance institution which is a company, against which an order prohibiting from accepting deposit has been issued, not to sell, transfer, create charge or mortgage or deal in any manner with its property and assets without prior written permission of the National Housing Bank for such period not exceeding six months from the date of the order.ö.

163. *Amendment of section 33B.*—In section 33B of the principal Act,ô

- (i) in sub-section (1), in clause (c), for the words ôthe National Housing Bankö, the words ôthe National Housing Bank or the Reserve Bankö shall be substituted ;
- (ii) in sub-section (3), for the words ôthe Registrar of Companiesö, the words ôthe Registrar of Companies and the Reserve Bankö shall be substituted.

164. *Amendment of section 34.*—In section 34 in the principal Act,ô

- (i) for the words ôat any timeö, the words ôat any time or on being directed so to do by the Reserve Bank, shallö shall be substituted ;
- (ii) for the words ôhousing finance institution accepting depositsö at both the places where they occur, the words ôhousing finance institution which is a companyö shall be substituted ;
- (iii) after sub-section (3), the following sub-section shall be inserted, namely :ô

ô(4) The National Housing Bank shall submit a copy of the report of inspection referred to in sub-section (1) to the Reserve Bank.ö.

165. *Amendment of section 35.*—In section 35 of the principal Act,ô

- (i) in the opening portion, for the words ôhousing finance institutionö, the words ôhousing finance institution which is a companyö shall be substituted ;
- (ii) in clause (b), for the words ôNational Housing Bankö, the words ôReserve Bankö shall be substituted.

166. *Amendment of section 35A.*—In section 35A of the principal Act,ô

- (a) for the words ôhousing finance institutionö wherever they occur, the words ôhousing finance institution which is a companyö shall be substituted ;

- (b) for the words "the National Housing Bank" wherever they occur, the words "the National Housing Bank or the Reserve Bank, as the case may be," shall be substituted.

167. *Substitution of section 35B.*—For section 35B of the principal Act, the following section shall be substituted, namely :ô

“35B. Power of Reserve Bank to exempt housing finance institution.—(1) The Reserve Bank, on being satisfied that it is necessary so to do, may declare by notification that all or any of the provisions of this Chapter shall not apply to a housing finance institution which is a company or a group of such housing finance institutions either generally or for such period as may be specified, subject to such conditions, limitations or restrictions as it may think fit to impose.

(2) Every notification made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.ö.

168. *Amendment of section 44.*—In section 44 of the principal Act, in sub-section (1), for the words "National Housing Bank" at both the places where they occur, the words "National Housing Bank or the Reserve Bank, as the case may be," shall be substituted.

169. *Amendment of section 46.*—In section 46 of the principal Act, for the words "the National Housing Bank" wherever they occur, the words "the National Housing Bank or the Reserve Bank" shall be substituted.

170. *Amendment of section 49.*—In section 49 of the principal Act,ô

- (a) in sub-section (2B), for the words "the National Housing Bank", the words "the National Housing Bank or the Reserve Bank" shall be substituted ;
- (b) in sub-section (2C), for the words "any order made by the authorised officer", the words "any order made by the National Company Law Tribunal" shall be substituted ;
- (c) in sub-section (3), in clause (aa), for the words "the National Housing Bank", the words "the National Housing Bank or the Reserve Bank" shall be substituted.

171. *Amendment of section 51.*—In section 51 of the principal Act, for the words “the National Housing Bank,” wherever they occur, the words “the National Housing Bank or the Reserve Bank” shall be substituted.

172. *Substitution of section 52A.*—For section 52A of the principal Act, the following section shall be substituted, namely :ô

“52A. Power of National Housing Bank and Reserve Bank to impose fine.—(1) Notwithstanding anything contained in section 49, if the contravention or default of the nature referred to in the said section is committed by a housing finance institution which is a company, the National Housing Bank or the Reserve Bank, as the case may be, may impose on such companyô

(a) a penalty not exceeding five thousand rupees ; or

(b) where the contravention or default is under sub-section (2A) or clause (a) or clause (aa) of sub-section (3) of that section, a penalty not exceeding five lakh rupees or twice the amount involved in such contravention or default, where the amount is quantifiable, whichever is more ; and where such contravention or default is a continuing one, further penalty which may extend to twenty-five thousand rupees for every day, after the first, during which the contravention or default continues.

(2) For the purpose of imposing penalty under sub-section (1), the National Housing Bank or the Reserve Bank, as the case may be, shall serve a notice on the housing finance institution which is a company requiring it to show cause why the amount specified in the notice should not be imposed as a penalty and a reasonable opportunity of being heard shall also be given to such housing finance institution.

(3) Any penalty imposed by the National Housing Bank or the Reserve Bank, as the case may be, under this section shall be payable within a period of thirty days from the date

on which notice issued by the National Housing Bank or the Reserve Bank, as the case may be, demanding payment of the sum is served on the housing finance institution which is a company and, in the event of failure of such housing finance institution to pay the sum within such period, may be levied on a direction made by the principal civil court having jurisdiction in the area where the registered office or the head office of such housing finance institution is situated :

Provided that no such direction shall be made, except on an application made by an officer of the National Housing Bank or the Reserve Bank, as the case may be, authorised in this behalf, to the principal civil court.

(4) The court which makes a direction under sub-section (3), shall issue a certificate specifying the sum payable by the housing finance institution which is a company and every such certificate shall be enforceable in the same manner as if it were a decree made by the court in a civil suit.

(5) No complaint shall be filed against any housing finance institution which is a company in any court of law pertaining to any contravention or default in respect of which any penalty has been imposed by the National Housing Bank or the Reserve Bank, as the case may be, under this section.

(6) Where any complaint has been filed against a housing finance institution which is a company in a court in respect of contravention or default of the nature referred to in section 49, no proceedings for imposition of penalty against such housing finance institution shall be taken under this section.ö.

PART VIII

Amendments to the Prohibition of Benami Property Transactions act, 1988

173. *Amendment of section 23.*—In the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988) (hereafter in this Part referred to as the principal Act), in section 23, the following Explanation

shall be inserted and shall be deemed to have been inserted with effect from the 1st day of November, 2016, namely :óó

“*Explanation* :óóFor the removal of doubts, it is hereby clarified that nothing contained in this section shall apply and shall be deemed to have ever applied where a notice under sub-section (1) of section 24 has been issued by the Initiating Officer.ö.

174. *Amendment of section 24.*—In section 24 of the principal Act, with effect from the 1st day of September, 2019,ô

- (a) in sub-section (3), for the words, brackets and figure ôfrom the date of issue of notice under sub-section (1)ö, the words, brackets and figure ôfrom the last day of the month in which the notice under sub-section (1) is issuedö shall be substituted ;
- (b) in sub-section (4), for the words, brackets and figure ôfrom the date of issue of notice under sub-section (1)ö, the words, brackets and figure ôfrom the last day of the month in which the notice under sub-section (1) is issuedö shall be substituted ;
- (c) the following Explanation shall be inserted, namely :ô

“*Explanation* :—For the purposes of this section, in computing the period of limitation, the period during which the proceeding is stayed by an order or injunction of any court shall be excluded :

Provided that where immediately after the exclusion of the aforesaid period, the period of limitation referred to in sub-section (4) available to the Initiating Officer for passing order of attachment is less than thirty days, such remaining period shall be deemed to be extended to thirty days :

Provided further that where immediately after the exclusion of the aforesaid period, the period of limitation referred to in sub-section (5) available to the Initiating Officer to refer the order of attachment to Adjudicating Authority is less than seven days, such remaining period shall be deemed to be extended to seven days.ö.

175. *Amendment of section 26.*—In section 26 of the principal Act, in sub-section (7), with effect from the 1st day of September, 2019, the following Explanation shall be inserted, namely :—ô

“*Explanation* :—For the purposes of this sub-section, in computing the period of limitation, the period during which the proceeding is stayed by an order or injunction of any court shall be excluded :

Provided that where immediately after the exclusion of the aforesaid period, the period of limitation available to the Adjudicating Authority for passing order is less than sixty days, such remaining period shall be deemed to be extended to sixty days.ö.

176. *Amendment of section 30.*—In section 30 of the principal Act, for the words “the Adjudicating Authority”, the words “any authority” shall be substituted with effect from the 1st day of September, 2019.

177. *Amendment of section 46.*—In section 46 of the principal Act, with effect from the 1st day of September, 2019,ô

- (a) after sub-section (1), the following sub-section shall be inserted, namely :ô

“ô(1A) Any person aggrieved by an order passed by the authority under section 54A may prefer an appeal in such form along with such fees, as may be prescribed, to the Appellate Tribunal against the said order within a period of forty-five days from the date of that order.ö ;

- (b) in sub-section (3), after the word, brackets and figure “sub-section (1)”,ö the words, brackets, figure and letter “or sub-section (1A)”ö shall be inserted.

178. *Amendment of section 47.*—In section 47 of the principal Act, for sub-section (1), the following sub-section shall be substituted with effect from the 1st day of September, 2019, namely :ô

“ô(1) The Appellate Tribunal or any authority may, in order to rectify any mistake apparent on the face of the record, amend any order passed by it under the provisions of this

Act, within a period of one year from the end of the month in which such order was passed.ö.

179. *Insertion of new sections 54A and 54B.*—In the principal Act, after section 54, the following sections shall be inserted with effect from the 1st day of September, 2019, namely :ô

“54A. Penalty for failure to comply with notices or furnish information.—(1) Any person who fails to,óó

- (i) comply with summons issued under sub-section (1) of section 19 ; or
- (ii) furnish information as required under section 21, shall be liable to pay penalty of twenty-five thousand rupees for each such failure.

(2) The penalty under sub-section (1) shall be imposed by the authority who had issued the summons or called for the information.

(3) No order under sub-section (2) shall be passed by the authority unless the person on whom the penalty is to be imposed has been given an opportunity of being heard :

Provided that no penalty shall be imposed if, such person proves that there were good and sufficient reasons which prevented him from complying with the summons or furnishing information.

54B. Proof of entries in records or documents.—The entries in the records or other documents in the custody of an authority shall be admitted in evidence in any proceedings for the prosecution of any person for an offence under section 3 or this Chapter, as the case may be, and all such entries may be proved either byóó

- (i) the production of the records or other documents in the custody of the authority containing such entries ; or
- (ii) the production of a copy of the entries certified by the authority having custody of the records or other

documents under its signature stating that it is a true copy of the original entries and that such original entries are contained in the records or other documents in its custody.ö.

180. *Amendment of section 55.*—In section 55 of the principal Act, with effect from the 1st day of September, 2019,ô

(i) for the word ôBoardö, the words ôcompetent authorityö shall be substituted ;

(ii) the following Explanation shall be inserted, namely :ôó

*‘Explanation :—*For the purposes of this section, ôcompetent authorityö means a Commissioner, a Director, a Principal Commissioner of Income-tax or a Principal Director of Income-tax as defined in clause (16), clause (21), clause (34B) and clause (34C), respectively, of section 2 of the Income-tax Act, 1961 (43 of 1961).ä

PART IX

Amendment to the Securities and Exchange Board of India Act, 1992

181. *Commencement of this Part.*—The provisions of this Part shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

182. *Amendment of section 14.*—In the Securities and Exchange Board of India Act, 1992 (15 of 1992) (hereafter in this Part referred to as the principal Act), in section 14,ô

(i) in sub-section (2), after clause (c), the following clause shall be inserted, namely :ô

ô(d) the capital expenditure, as per annual capital expenditure plan approved by the Board and the Central Government.ö ;

(ii) after sub-section (2), the following sub-sections shall be inserted, namely :ô

ô(3) The Board shall constitute a Reserve Fund and twenty-five per cent of the annual surplus of the General Fund in

any year shall be credited to such Reserve Fund and such fund shall not exceed the total of annual expenditure of preceding two financial years.

(4) After incurring all the expenses referred to in sub-section (2) and transfer to Reserve Fund as specified in sub-section (3), the surplus of the General Fund shall be transferred to the Consolidated Fund of India.ö.

183. *Amendment of section 15C.*—In section 15C of the principal Act, after the words “after having been called upon by the Board in writing”ö, the words “including by any means of electronic communication” shall be inserted.

184. *Amendment of section 15F.*—In section 15F of the principal Act, in sub-clause (a), after the words “one lakh rupees but which may extend to”ö, the words “one crore rupees” shall be inserted.

185. *Insertion of new section 15HAA.*—After section 15HA of the principal Act, the following section shall be inserted, namely :ô

15HAA. Penalty for alteration, destruction, etc., of records and failure to protect the electronic database of Board.—Any person, whoô

- (a) knowingly alters, destroys, mutilates, conceals, falsifies, or makes a false entry in any information, record, document (including electronic records), which is required under this Act or any rules or regulations made thereunder, so as to impede, obstruct, or influence the investigation, inquiry, audit, inspection or proper administration of any matter within the jurisdiction of the Board.

Explanation :—For the purposes of this clause, a person shall be deemed to have altered, concealed or destroyed such information, record or document, in case he knowingly fails to immediately report the matter to the Board or fails to preserve the same till such information continues to be relevant to any investigation, inquiry, audit, inspection or proceeding, which may be initiated by the Board and conclusion thereof ;

- (b) without being authorised to do so, access or tries to access, or denies of access or modifies access parameters, to the regulatory data in the database ;
- (c) without being authorised to do so, downloads, extracts, copies, or reproduces in any form the regulatory data maintained in the system database ;
- (d) knowingly introduces any computer virus or other computer contaminant into the system database and brings out a trading halt ;
- (e) without authorisation disrupts the functioning of system database ;
- (f) knowingly damages, destroys, deletes, alters, diminishes in value or utility, or affects by any means, the regulatory data in the system database ; or
- (g) knowingly provides any assistance to or causes any other person to do any of the acts specified in clauses (a) to (f), shall be liable to a penalty which shall not be less than one lakh rupees but which may extend to ten crore rupees or three times the amount of profits made out of such act, whichever is higher.

*Explanation :—*In this section, the expressions ôcomputer contaminantö, ôcomputer virusö and ôdamageö shall have the meanings respectively assigned to them under section 43 of the Information Technology Act, 2000 (21 of 2000).

PART X

Amendments to the Central Road and Infrastructure Fund Act, 2000

186. *Amendment of section 10.*—In the Central Road and Infrastructure Fund Act, 2000 (54 of 2000) (hereafter in this Part referred to as the principal Act), in section 10, in sub-section (1),ôô

- (a) for clause (iv), the following clause shall be substituted, namely :ôô

ô(iv) formulation of criteria for allocation of funds for development and maintenance of State road projects

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ô ô

including the projects of inter-State and economic
importance ;ö ;

(b) clauses (v) and (vii) shall be omitted.

187. *Amendment of section 11.*—In section 11 of the principal
Act, for sub-section (1), the following sub-section shall be substituted,
namely :ôô

õ(1) The share of the Fund to be spent on development and
maintenance of State roads, based on the criteria formulated
under clause (iv) of sub-section (1) of section 10, shall be
allocated in such manner as may be finalised by the
Committee referred to in section 7A.ö.

188. *Amendment of section 12.*—In section 12 of the principal
Act, in sub-section (2), clause (c) shall be omitted.

PART XI

Amendment to the Finance Act, 2002

189. *Amendment of Act 20 of 2002.*—In the Finance Act, 2002,
in the Eighth Schedule,ôô

- (a) against Item No. 1, for the entry in column (3), the entry
õRs. 10 per litreö shall be substituted ;
- (b) against Item No. 2, for the entry in column (3), the entry
õRs. 4 per litreö shall be substituted.

PART XII

Amendments to the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002

190. *Amendment of Act 58 of 2002.*—In the Unit Trust of
India (Transfer of Undertaking and Repeal) Act, 2002, in section 13,
in sub-section (1), for the words, figures and letters õthe 31st day of
March, 2019ö, the words, figures and letters õthe 31st day of March,
2021ö shall be substituted and shall be deemed to have been substituted
with effect from the 1st day of April, 2019.

PART XIII

Amendments to the Prevention of Money-laundering Act, 2002

191. *Commencement of this Part.*—Clause (iii) of section 187, sections 187A, 190A, 190B, 190C and 190D shall come into force from the 1st day of August, 2019.

192. *Amendment of section 2.*—In the Prevention of Money-laundering Act, 2002 (15 of 2003) (hereafter in this Part referred to as the principal Act), in section 2, in sub-section (1),ôô

(i) in clause (n), in sub-clause (i), the word ôsub-broker,ö shall be omitted ;

(ii) in clause (sa), for sub-clause (ii), the following sub-clause shall be substituted, namely :ôô

ô(ii) Inspector-General of Registration appointed under section 3 of the Registration Act, 1908 (16 of 1908) as may be notified by the Central Government ;ö.

(iii) in clause (u), the following Explanation shall be inserted, namely :ô

‘Explanation :—For the removal of doubts, it is hereby clarified that ôproceeds of crimeö include property not only derived or obtained from the scheduled offence but also any property which may directly or indirectly be derived or obtained as a result of any criminal activity relatable to the scheduled offence ;ø

193. *Amendment of section 3.*—In section 3 of the principal Act, the following Explanation shall be inserted, namely :ô

“Explanation :—For the removal of doubts, it is hereby clarified that,ô

(i) a person shall be guilty of offence of money-laundering if such person is found to have directly or indirectly attempted to indulge or knowingly assisted or knowingly is a party or

is actually involved in one or more of the following processes or activities connected with proceeds of crime, namely :ô

- (a) concealment ; or
- (b) possession ; or
- (c) acquisition ; or
- (d) use ; or
- (e) projecting as untainted property ; or
- (f) claiming as untainted property,

in any manner whatsoever ;

- (ii) the process or activity connected with proceeds of crime is a continuing activity and continues till such time a person is directly or indirectly enjoying the proceeds of crime by its concealment or possession or acquisition or use or projecting it as untainted property or claiming it as untainted property in any manner whatsoever.ö.

194. *Amendment of section 12A.*—In section 12A of the principal Act, in sub-section (1), for the words, brackets and figures ösub-section (1) of section 12ö, the words, figures, letters and brackets ösection 11A, sub-section (1) of section 12, sub-section (1) of section 12AAö shall be substituted.

195. *Insertion of new section 12AA.*—After section 12A of the principal Act, the following section shall be inserted, namely :óó

‘12AA. Enhanced due diligence.—(1) Every reporting entity shall, prior to the commencement of each specified transaction,ô

- (a) verify the identity of the clients undertaking such specified transaction by authentication under the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 (18 of 2016) in such manner and subject to such conditions, as may be prescribed :

Provided that where verification requires authentication of a person who is not entitled to obtain an Aadhaar

number under the provisions of the said Act, verification to authenticate the identity of the client undertaking such specified transaction shall be carried out by such other process or mode, as may be prescribed ;

- (b) take additional steps to examine the ownership and financial position, including sources of funds of the client, in such manner as may be prescribed ;
- (c) take additional steps as may be prescribed to record the purpose behind conducting the specified transaction and the intended nature of the relationship between the transaction parties.

(2) Where the client fails to fulfil the conditions laid down under sub-section (1), the reporting entity shall not allow the specified transaction to be carried out.

(3) Where any specified transaction or series of specified transactions undertaken by a client is considered suspicious or likely to involve proceeds of crime, the reporting entity shall increase the future monitoring of the business relationship with the client, including greater scrutiny or transactions in such manner as may be prescribed.

(4) The information obtained while applying the enhanced due diligence measures under sub-section (1) shall be maintained for a period of five years from the date of transaction between a client and the reporting entity.

Explanation.—For the purposes of this section, “specified transaction” meansô

- (a) any withdrawal or deposit in cash, exceeding such amount ;
- (b) any transaction in foreign exchange, exceeding such amount ;
- (c) any transaction in any high value imports or remittances ;
- (d) such other transaction or class of transactions, in the interest of revenue or where there is a high risk or money-laundering or terrorist financing, as may be prescribed.ø

196. *Amendment of section 15.*—In section 15 of the principal Act, for the words, brackets and figures “sub-section (1) of section 12”, the words, figures, letters and brackets “section 11A, sub-section (1) of section 12 and sub-section (1) of section 12AA” shall be substituted.

197. *Amendment of section 17.*—In section 17 of the principal Act, in sub-section (1), the proviso shall be omitted.

198. *Amendment of section 18.*—In section 18 of the principal Act, in sub-section (1), the proviso shall be omitted.

199. *Amendment of section 44.*—In section 44 of the principal Act, in sub-section (1),

- (i) after clause (b), the following proviso shall be inserted, namely :—

“Provided that after conclusion of investigation, if no offence of money-laundering is made out requiring filing of such complaint, the said authority shall submit a closure report before the Special Court ; or ;

- (ii) after clause (d), the following Explanation shall be inserted, namely :—

“*Explanation* :—For the removal of doubts, it is clarified that,—

- (i) the jurisdiction of the Special Court while dealing with the offence under this Act, during investigation, enquiry or trial under this Act, shall not be dependent upon any orders passed in respect of the scheduled offence, and the trial of both sets of offences by the same court shall not be construed as joint trial ;
- (ii) the complaint shall be deemed to include any subsequent complaint in respect of further investigation that may be conducted to bring any further evidence, oral or documentary, against any accused person involved in respect of the offence, for which complaint has already been filed, whether named in the original complaint or not.

200. *Amendment of section 45.*—In section 45 of the principal Act, after sub-section (2), the following Explanation shall be inserted, namely :ô

*‘Explanation :—*For the removal of doubts, it is clarified that the expression ‘Offences to be cognizable and non-bailable’ shall mean and shall be deemed to have always meant that all offences under this Act shall be cognizable offences and non-bailable offences notwithstanding anything to the contrary contained in the Code of Criminal Procedure, 1973 (2 of 1974) and accordingly the officers authorised under this Act are empowered to arrest an accused without warrant, subject to the fulfilment of conditions under section 19 and subject to the conditions enshrined under this section.ø

201. *Insertion of new section 72A.*—After section 72 of the principal Act, the following section shall be inserted, namely :ô

“72A. Inter-ministerial Co-ordination Committee.—The Central Government may, by notification, constitute an Inter-ministerial Co-ordination Committee for inter-departmental and inter-agency co-ordination for the following purposes, namely :ô

- (a) operational co-operation between the Government, law enforcement agencies, the Financial Intelligence Unit, India and the regulators or supervisors ;
- (b) policy co-operation and co-ordination across all relevant or competent authorities ;
- (c) such consultation among the concerned authorities, the financial sector and other sectors, as are appropriate, and are related to anti money-laundering or countering the financing of terrorism laws, regulations and guidelines ;
- (d) development and implementing policies on anti money-laundering or countering the financing of terrorism ; and

- (e) any other matter as the Central Government may, by notification, specify in this behalf.ö.

202. *Amendment of section 73.*—In section 73 of the principal Act, in sub-section (2), after clause (jj), the following clauses shall be inserted, namely :óó

õ(jja) the manner and the conditions in which authentication of the identity of clients shall be verified by the reporting entities under clause (a) of sub-section (1) of section 12AA ;

(jjb) the manner of identifying the ownership and financial position of the client under clause (b) of sub-section (1) of section 12AA ;

(jjc) additional steps to record the purpose behind conducting the specified transaction and the intended nature of the relationship between the transaction parties under clause (c) of sub-section (1) of section 12AA ;

(jjd) manner of increasing the future monitoring under sub-section (3) of section 12AA.ö.

PART XIV

Amendment to the Finance (No. 2) Act, 2004

203. *Amendment of Act 23 of 2004.*—In section 99 of the Finance (No. 2) Act, 2004, with effect from the 1st day of September, 2019,óó

- (I) in clause (a), in sub-clause (ii), for the words õsettlement priceö, the words õintrinsic valueö shall be substituted ;

- (II) after the proviso, the following Explanation shall be inserted, namely :óó

‘Explanation :—For the purposes of this section, the expression õintrinsic valueö means the difference between the settlement price and the strike price.ø

PART XV

Amendment to the Payment and Settlement Systems Act, 2007

204. *Amendment of Act 51 of 2007.*—In the Payment and Settlement Systems Act, 2007, after section 10, the following section shall be inserted with effect from the 1st day of November, 2019, namely :ôô

“10A. Bank, etc., not to impose charge for using electronic modes of payment.—Notwithstanding anything contained in this Act, no bank or system provider shall impose, whether directly or indirectly, any charge upon a person making or receiving a payment by using the electronic modes of payment prescribed under section 269SU of the Income-tax Act, 1961 (43 of 1961).ö.

PART XVI

Amendment to the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015

205. *Amendment of section 2.*—In the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015) (hereafter in this Part referred to as the principal Act), in section 2, for clause (2), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2015, namely :ôô

÷(2) ôassesseeö means a person,ôô

- (a) being a resident in India within the meaning of section 6 of the Income-tax Act, 1961 (43 of 1961) in the previous year ; or
- (b) being a non-resident or not ordinarily resident in India within the meaning of clause (6) of section 6 of the Income-tax Act, 1961 (43 of 1961) in the previous year, who was resident in India either in the previous year to which the income referred to in section 4

relates ; or in the previous year in which the
 undisclosed asset located outside India was acquired :

Provided that the previous year, in case of acquisition
 of undisclosed asset outside India, shall be determined
 without giving effect to the provisions of clause (c) of
 section 72 ;ø

206. *Amendment of section 10.*—In section 10 of the principal
 Act,ôô

- (i) in sub-section (3), after the word ôassessö, the words ôor
 reassessö shall be inserted and shall be deemed to have
 been inserted with effect from the 1st day of July, 2015 ;
- (ii) in sub-section (4), after the word ôassessmentö, the words
 ôor reassessmentö shall be inserted and shall be deemed to
 have been inserted with effect from the 1st day of July,
 2015.

207. *Amendment of section 17.*—In the principal Act, in section 17,
 in sub-section (1), in clause (b), for the words ôsuch orderö, the words
 ôor vary such order either to enhance or reduce the penaltyö shall be
 substituted with effect from the 1st day of September, 2019.

208. *Amendment of section 84.*—In the principal Act, in
 section 84, for the figures ô138ö, the figures and letter ô138, 144Aö
 shall be substituted with effect from the 1st day of September, 2019.

PART XVII

Amendment to the Finance Act, 2016

209. *Amendment of section 187.*—In the Finance Act, 2016
 (28 of 2016) (hereafter in this Part referred to as the principal Act),
 in section 187, in sub-section (1), the following proviso shall be inserted
 and shall be deemed to have been inserted with effect from the
 1st day of June, 2016, namely :ôô

ôProvided that where the amount of tax, surcharge and penalty,
 has not been paid within the due date notified under this sub-section,

the Central Government may, by notification in the Official Gazette, specify the class of persons, who may, make the payment of such amount on or before such date as may be notified by the Central Government, along with the interest on such amount, at the rate of one per cent for every month or part of a month comprised in the period commencing on the date immediately following the due date and ending on the date of such payment.ö.

210. *Amendment of section 191.*—In section 191 of the principal Act, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2016, namely :ô

öProvided that the Central Government may, by notification in the Official Gazette, specify the class of persons to whom the amount of tax, surcharge and penalty, paid in excess of the amount payable under this Scheme shall be refundable.ö.

PART XVIII

Amendment to the Finance Act, 2018

211. *Amendment of Act 13 of 2018.*—In the Finance Act, 2018, in the Sixth Schedule, against Item Nos. 1 and 2, for the entry in column (3), the entry öRs. 10 per litreö shall be substituted.

212. *Repeal.*— Section 2 of the Finance Act, 2019 (7 of 2019) is hereby repealed and shall be deemed never to have been enacted.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,ô

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 2,50,000 | Nil ; |
| (2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | 5 per cent of the amount by which the total income exceeds Rs. 2,50,000 ; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 12,500 plus 20 per cent of the amount by which the total income exceeds Rs. 5,00,000 ; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,12,500 plus 30 per cent of the amount by which the total income exceeds Rs. 10,00,000. |

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,ô

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 3,00,000 | Nil ; |
| (2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000 | 5 per cent of the amount by which the total income exceeds Rs. 3,00,000 ; |

(3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000

Rs. 10,000 plus 20 per cent of the amount by which the total income exceeds Rs. 5,00,000 ;

(4) where the total income exceeds Rs. 10,00,000

Rs. 1,10,000 plus 30 per cent of the amount by which the total income exceeds Rs. 10,00,000.

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,

Rates of income-tax

(1) where the total income does not exceed Rs. 5,00,000

Nil ;

(2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000

20 per cent of the amount by which the total income exceeds Rs. 5,00,000 ;

(3) where the total income exceeds Rs. 10,00,000

Rs. 1,00,000 plus 30 per cent of the amount by which the total income exceeds Rs. 10,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,

(a) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent of such income-tax ; and

(b) having a total income exceeding one crore rupees, at the rate of fifteen per cent. of such income-tax ;

Provided that in the case of persons mentioned above having total income exceeding,ô

- (a) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees ;
- (b) one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph B

In the case of every co-operative society,ô

Rates of income-tax

- (1) where the total income does not exceed Rs. 10,000 10 per cent of the total income ;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 Rs. 1,000 plus 20 per cent of the amount by which the total income exceeds Rs. 10,000 ;
- (3) where the total income exceeds Rs. 20,000 Rs. 3,000 plus 30 per cent of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every co-operative society, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent of such income-tax :

Provided that in the case of every co-operative society mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

No. 18-11 The J&K Govt. Gazette, 1st Aug., 2019/10th Stray., 1941. 143

No. 18-11 The J&K Govt. Gazette, 1st Aug., 2019/10th Stray., 1941. 143

No. 18-11 The J&K Govt. Gazette, 1st Aug., 2019/10th Stray., 1941. 143

No. 18-11 The J&K Govt. Gazette, 1st Aug., 2019/10th Stray., 1941. 143

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No. 18-11 The J&K Govt. Gazette, 1st Aug., 2019/10th Stray., 1941. 143

No. 18-11 The J&K Govt. Gazette, 1st Aug., 2019/10th Stray., 1941. 143

Paragraph E

In the case of a company,ô

Rate of income-tax

I. In the case of a domestic company,ô

- (i) where its total turnover or the gross receipt in the previous year 2016-2017 does not exceed two hundred and fifty crore rupees ; 25 per cent of the total income ;
- (ii) other than that referred to in item (i) 30 per cent of the total income.

II. In the case of a company other than a domestic company,ô

- (i) on so much of the total income as consists of,ô
 - (a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976 ; or
 - (b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976, and where such agreement has, in either case, been approved by the Central Government 50 per cent ;
- (ii) on the balance, if any, of the total income 40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,ô

- (i) in the case of every domestic company,ôô
 - (a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent of such income-tax ; and

- (b) having a total income exceeding ten crore rupees, at the rate of twelve per cent of such income-tax ;
- (ii) in the case of every company other than a domestic company,
- (a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax ; and
- (b) having a total income exceeding ten crore rupees, at the rate of five per cent of such income-tax :
- Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees :
- Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

ô ô ô

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates :

	Rate of income-tax
--	--------------------

1. In the case of a person other than a company

(a) where the person is resident in India

- | | |
|---|---------------|
| (i) on income by way of interest other than Interest on securities | 10 per cent ; |
| (ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort | 30 per cent ; |
| (iii) on income by way of winnings from horse races | 30 per cent ; |
| (iv) on income by way of insurance commission | 5 per cent ; |
| (v) on income by way of interest payable on | 10 per cent ; |
| (A) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act ; | |
| (B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder ; | |
| (C) any security of the Central or State Government ; | |

(vi) on any other income	10 per cent. ;
(b) where the person is not resident in India	
(i) in the case of a non-resident Indian	
(A) on any investment income	20 per cent. ;
(B) on income by way of long-term capital gains referred to in section 115E or sub-clause (iii) of clause (c) of sub-section (1) of section 112	10 per cent. ;
(C) on income by way of long-term capital gains referred to in section 112A	10 per cent. ;
(D) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10] referred to in section 112A exceeding one lakh rupees	20 per cent. ;
(E) on income by way of short-term capital gains referred to in section 111A	15 per cent. ;
(F) on income by way of interest payable by Government or concern on moneys an Indian borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent. ;
(G) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	10 per cent. ;
(H) on income by way of royalty [not being royalty of the nature referred to in sub-item (b) (i)(G)] payable by Government or an Indian concern in pursuance of an agreement made	10 per cent. ;

- by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy
- (I) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy 10 per cent ;
- (J) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort 30 per cent ;
- (K) on income by way of winnings from horse races 30 per cent ;
- (L) on the whole of the other income 30 per cent ;
- (ii) in the case of any other person
- (A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC) 20 per cent ;
- (B) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, in 10 per cent ;

respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	
(C) on income by way of royalty [not being royalty of the nature referred to in sub-item (b) (ii)(B)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	10 per cent ;
(D) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	10 per cent ;
(E) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent ;
(F) on income by way of winnings from horse races	30 per cent ;
(G) on income by way of short-term capital gains referred to in section 111A	15 per cent ;
(H) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112	10 per cent ;
(I) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees	10 per cent ;
(J) on income by way of other long-term capital gains [not being long-term capital gains to in clauses referred (33) and (36) of section 10]	20 per cent ;

(K) on the whole of the other income	30 per cent
2. In the case of a company	
(a) where the company is a domestic company	
(i) on income by way of interest other than Interest on securities	10 per cent ;
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent ;
(iii) on income by way of winnings from horse races	30 per cent ;
(iv) on any other income	10 per cent ;
(b) where the company is not a domestic company	
(i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent ;
(ii) on income by way of winnings from horse races	30 per cent ;
(iii) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent ;
(iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	10 per cent ;

(v) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	
(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent ;
(B) where the agreement is made after the 31st day of March, 1976	10 per cent ;
(vi) on income by way of fees for technical services payable by the Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	
(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50 per cent ;
(B) where the agreement is made after the 31st day of March, 1976	10 per cent ;
(vii) on income by way of short-term capital gains referred to in section 111A	15 per cent ;
(viii) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112	10 per cent ;
(ix) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees	10 per cent ;
(x) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10]	20 per cent ;
(xi) on any other income	40 per cent

Explanation : For the purposes of item 1(b)(i) of this Part, 'investment income' and 'non-resident Indian' shall have the respective meanings assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of

- (i) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,
 - (a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,
 - I. at the rate of ten per cent of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees ;
 - II. at the rate of fifteen per cent of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees ;
 - III. at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees ; and
 - IV. at the rate of thirty-seven per cent of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds five crore rupees ;
 - (b) in the case of every co-operative society or firm, being a non-resident, calculated at the rate of twelve per cent, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees ;
- (ii) Item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,
 - (a) at the rate of two per cent of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees ; and
 - (b) at the rate of five per cent of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BA or section 115BB or section 115BBA or section 115BBC or section 115BBD or section 115BBDA or section 115BBE or section 115BBF or section 115BBG or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates :

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 2,50,000 | Nil ; |
| (2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | 5 per cent of the amount by which the total income exceeds Rs. 2,50,000 ; |

- | | |
|---|--|
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 12,500 plus 20 per cent of the amount by which the total income exceeds Rs. 5,00,000 ; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,12,500 plus 30 per cent of the amount by which the total income exceeds Rs. 10,00,000. |

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,ô

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 3,00,000 | Nil ; |
| (2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000 | 5 per cent of the amount by which the total income exceeds Rs. 3,00,000 ; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 10,000 plus 20 per cent of the amount by which the total income exceeds Rs. 5,00,000 ; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,10,000 plus 30 per cent of the amount by which the total income exceeds Rs. 10,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,ô

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 5,00,000 | Nil ; |
| (2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | 20 per cent of the amount by which the total income exceeds Rs. 5,00,000 ; |
| (3) where the total income exceeds Rs. 10,00,000 | Rs. 1,00,000 plus 30 per cent of the amount by which the total income exceeds Rs. 10,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,ô

- (a) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent of such income-tax ;
- (b) having a total income exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent of such income-tax ;
- (c) having a total income exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent of such income-tax ; and
- (d) having a total income exceeding five crore rupees, at the rate of thirty-seven per cent of such income-tax: Provided that in the case of persons mentioned above having total income exceeding,ô
 - (a) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees ;
 - (b) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees ;
 - (c) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees ;

- (d) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs.10,000 | 10 per cent of the total income ; |
| (2) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000 | Rs. 1,000 <i>plus</i> 20 per cent of the amount by which the total income exceeds Rs. 10,000 ; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 <i>plus</i> 30 per cent of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every co-operative society, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent of such income-tax :

Provided that in the case of every co-operative society mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph C

In the case of every firm,

Rate of income-tax

On the whole of the total income	30 per cent.
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Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent of such income-tax :

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent of such income-tax :

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,

I. In the case of a domestic company,

Rates of income-tax

- (i) where its total turnover or the gross receipt in the previous year 2017-2018 does not exceed four hundred crore rupees ; 25 per cent of the total income ;
- (ii) other than that referred to in item (i) 30 per cent of the total income.

I. In the case of a company other than a domestic company,

- (i) on so much of the total income as consists of,
 - (a) royalties received from the Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976 ; or
 - (b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,
- and where such agreement has, in either case, been approved by the Government 50 per cent ;
- (ii) on the balance, if any, of the total income 40 per cent

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated,

- (i) in the case of every domestic company,
 - (a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent of such income-tax ; and

- (b) having a total income exceeding ten crore rupees, at the rate of twelve per cent of such income-tax ;
- (ii) in the case of every company other than a domestic company,
- (a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent of such income-tax ; and
- (b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax :

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees :

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART IV

[See section 2 (13)(c)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1. Agricultural income of the nature referred to in sub-clause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly :

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3), (3A) and (4) of section 40A.

Rule 2. Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator

or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3), (3A) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.6 Agricultural income of the nature referred to in sub-clause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.6 Notwithstanding anything contained in any other provisions of these rules, in a case—

- (a) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent of such income shall be regarded as the agricultural income of the assessee ;
- (b) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent of such income shall be regarded as the agricultural income of the assessee ;
- (c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent or seventy-five per cent, as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.6 Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other

than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6. Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income :

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7. Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8. (1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2019, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,

- (i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2011, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 ;
- (ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2012, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018,

- (iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2013, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 ;
- (iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2014, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 ;
- (v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 ;
- (vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 ;
- (vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 ;
- (viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2019.
- (2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2020, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2012 or the 1st day

of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019, is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,66

- (i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2012, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 ;
- (ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2013, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 ;
- (iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2014, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 ;
- (iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 ;
- (v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 ;
- (vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 ;

- (vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 ;
- (viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2020.
- (3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).
- (4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2011 (8 of 2011) or the First Schedule to the Finance Act, 2012 (23 of 2012) or the First Schedule to the Finance Act, 2013 (17 of 2013) or the First Schedule to the Finance (No. 2) Act, 2014 (25 of 2014) or the First Schedule to the Finance Act, 2015 (20 of 2015) or the First Schedule to the Finance Act, 2016 (28 of 2016) or the First Schedule to the Finance Act, 2017 (7 of 2017) or the First Schedule to the Finance Act, 2018 (13 of 2018) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).
- Rule 9.6* Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.
- Rule 10.6* The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.
- Rule 11.6* For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

[See section 83(1)]

Notification number and date	Amendment	Period of effect of amendment
(1)	(2)	(3)
GS.R. 423 (E), dated the 1 st June, 2011 [46/2011- Customs, dated 1 st June, 2011]	In the said notification, in the Table, against serial number 443, in column (2), for the figures 03823 11 900, the figures 03823 11 000 shall be substituted.	31 st March, 2017 to 14 th September, 2017
GS.R. 499 (E), dated the 1 st July, 2011 [53/2011- Customs, dated 1 st July, 2011]	In the said notification, in the Table, against serial number 476, in column (2), for the figures 03823 11 900, the figures 03823 11 000 shall be substituted.	31 st March, 2017 to 14 th September, 2017
GS.R. 185 (E), dated the 17 th March, 2012 [12/2012- Customs, dated 17 th March, 2012]	In the said notification, in the Table, against serial numbers 230 and 230A, in column (2), for the figures 03823 11 900, the figures 03823 11 000 shall be substituted.	31 st March, 2017 to 30 th June, 2017

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THE THIRD SCHEDULE

[See section 84(1)]

Notification number and date	Amendment	Period of effect of amendment
(1)	(2)	(3)
G.S.R. 785 (E), dated the 30 th June, 2017 [50/2017-Customs, dated 30 th June, 2017]	In the said notification, in the Table, against serial number 251 and 252, in column (2), for the figures 03823 11 900, the figures 03823 11 000 shall be substituted.	1 st July, 2017 to 14 th September, 2017

THE FOURTH SCHEDULE

[See section 88(a)]

In the First Schedule to the Customs Tariff Act,

- (1) in Chapter 39, for the entry in column (4) occurring against all the tariff items of heading 3918, the entry "15%" shall be substituted ;
- (2) in Chapter 68, for the entry in column (4) occurring against all the tariff items of heading 6813, the entry "15%" shall be substituted ;
- (3) in Chapter 69, for the entry in column (4) occurring against all the tariff items of headings 6905 and 6907, the entry "15%" shall be substituted ;
- (4) in Chapter 70, for the entry in column (4) occurring against all the tariff items of heading 7009, the entry "15%" shall be substituted ;
- (5) in Chapter 71,
 - (i) for the entry in column (4) occurring against all the tariff items of headings 7106, 7108, 7110 and 7112, the entry "12.5%" shall be substituted ;
 - (ii) for the entry in column (4) occurring against tariff items 7107 00 00, 7109 00 00 and 7111 00 00, the entry "12.5%" shall be substituted ;
- (6) in Chapter 83,
 - (i) for the entry in column (4) occurring against tariff item 8301 20 00, the entry "15%" shall be substituted ;
 - (ii) for the entry in column (4) occurring against all the tariff items of heading 8302, the entry "15%" shall be substituted ;
- (7) in Chapter 84,
 - (i) for the entry in column (4) occurring against tariff item 8415 90 00, the entry "20%" shall be substituted ;
 - (ii) for the entry in column (4) occurring against tariff items 8421 23 00, 8421 31 00, 8421 39 20 and 8421 39 90, the entry "10%" shall be substituted ;

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- (8) in Chapter 85,ö
- (i) for the entry in column (4) occurring against tariff items 8512 10 00, 8512 20 10, 8512 20 20, 8512 20 90, 8512 30 10, 8512 30 90 and 8512 40 00, the entry ö15%ö shall be substituted ;
 - (ii) for the entry in column (4) occurring against tariff item 8512 90 00, the entry ö10%ö shall be substituted ;
 - (iii) for the entry in column (4) occurring against tariff items 8518 21 00 and 8518 22 00, the entry ö15%ö shall be substituted ;
 - (iv) for the entry in column (4) occurring against tariff item 8521 90 90, the entry ö20%ö shall be substituted ;
 - (v) for the entry in column (4) occurring against tariff items 8525 80 10, 8525 80 20, 8525 80 30 and 8525 80 90, the entry ö20%ö shall be substituted ;
 - (vi) for the entry in column (4) occurring against tariff items 8539 10 00, 8539 21 20 and 8539 29 40, the entry ö15%ö shall be substituted ;
- (8) in Chapter 87, for the entry in column (4) occurring against all the tariff items of headings 8706 and 8707, the entry ö15%ö shall be substituted ;
- (9) in Chapter 90, for the entry in column (4) occurring against tariff item 9001 10 00, the entry ö15%ö shall be substituted ;
- (10) in Chapter 98, after Note 6, the following Note shall be inserted, namely :ö
- ö7. Heading 9804 is to be taken not to apply to printed books.ö.

THE FIFTH SCHEDULE

[See section 88(b)]

In the First Schedule to the Customs Tariff Act, 1912

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(1) in Chapter 1, for the entry in column (2) occurring against tariff item 0106 20 00, the following shall be substituted, namely :

Reptiles (including snakes and turtles) ;

(2) in Chapter 2,

(i) for the entry in column (2) occurring against heading 0201, the following shall be substituted, namely :

MEAT OF BOVINE ANIMALS,
FRESH OR CHILLED ;

(ii) for the entry in column (2) occurring against heading 0207, the following shall be substituted, namely :

MEAT AND EDIBLE OFFAL, OF
THE POULTRY OF HEADING 0105,
FRESH, CHILLED OR FROZEN ;

(3) in Chapter 3,

(i) in heading 0303,

(a) in the entry in column (2) occurring against tariff item 0303 14 00, for the words *Oncorhynchus clarkii*, the words *Oncorhynchus clarki* shall be substituted ;

03061720	---	Vannamei shrimp (<i>Litopenaeus vannamei</i>)	kg.	30%	-
03061730	---	Indian white shrimp (<i>Fenneropenaeus indicus</i>)	kg.	30%	-
03061740	---	Black tiger shrimp (<i>Penaeus monodon</i>)	kg.	30%	-
03061750	---	Flower shrimp (<i>Penaeus semisulcatus</i>)	kg.	30%	-ö ;

(v) in heading 0308,ö

(a) in the entry in column (2), for the words öMOLLUSCS, LIVE, FRESH, CHILLED, DRIED, SALTED OR IN BRINEö the words öMOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINEö shall be substituted

(b) for tariff item 0308 90 00 and the entries relating thereto, the following shall be substituted, namely :ö

ö308 90 00	-	Other kg.	30%	-ö;
------------	---	-----------	-----	-----

(i) for the entry in column (2) occurring against tariff item 0406 10 00, the following shall be substituted, namely : ô
 ð Fresh (unripened or uncured) cheese,
 including whey cheese, and curdö ;

(ii) for the entry in column (2) occurring against tariff item 0406 30 00, the following shall be substituted, namely :
 Processed cheese, not grated or powdered ;

(5) in Chapter 5, in the entry in column (2) occurring against heading 0506, for the words DEGELATINISED POWDER, the words
 DEGELATINISED ; POWDER shall be substituted ;

(6) in Chapter 7,

(i) in Note 2, for the words *Majorana hartensis*, the words *Majorana hortensis* shall be substituted ;

(ii) in the entry in column (2) occurring against heading 0705, for the word *LACTUCASATIVA*, the words
LACTUCA SATIVA shall be substituted ;

(iii) for tariff item 0709 93 00 and the entries relating thereto, the following shall be substituted, namely :

0709 93	---	Pumpkins, squash and gourds (<i>Cucurbita spp.</i>):			
0709 93 10	---	Pumpkins	kg.	30%	20%
0709 93 20	---	Squash	kg.	30%	20%
0709 93 30	---	Bitter gourd	kg.	30%	20%
0709 93 40	---	Bottle gourd	kg.	30%	20%
0709 93 50	---	Snake gourd	kg.	30%	20%
0709 93 60	---	Coccinia (Kundru)	kg.	30%	20%
0709 93 90	---	Other	kg.	30%	20%ö;

(iv) for tariff item 0709 99 20 and the entries relating thereto, the following shall be substituted, namely :

0709 99 30	---	Okra/lady finger (Bhindi)	kg.	30%	20%ö;
------------	-----	---------------------------	-----	-----	-------

(v) for tariff item 0713 10 00 and the entries relating thereto, the following shall be substituted, namely :			
0713 10 ---	Peas (<i>Pisum sativum</i>): Yellow peas	kg.	50% 40%
0713 10 20 ---	Green peas	kg.	50% 40%
0713 10 90 ---	Other	kg.	50% 40%;
(7) in Chapter 8,			
(i) for tariff item 0804 50 20 and the entries relating thereto, the following shall be substituted, namely :			
0804 50 21 ---	Alphonso (Hapus)	kg.	30% 20%
0804 50 22 ---	Banganapalli	kg.	30% 20%
0804 50 23 ---	Chausa	kg.	30% 20%
0804 50 24 ---	Dasheri	kg.	30% 20%
0804 50 25 ---	Langda	kg.	30% 20%
0804 50 26 ---	Kesar	kg.	30% 20%
0804 50 27 ---	Totapuri	kg.	30% 20%
0804 50 28 ---	Mallika	kg.	30% 20%
0804 50 29 ---	Other	kg.	30% 20%;
(ii) for tariff item 0807 19 00 and the entries relating thereto, the following shall be substituted, namely :			
0807 19 ---	Other:		
0807 19 10 ---	Musk melons	kg.	30% 20%
0807 19 90 ---	Other	kg.	30% 20%;

(iii) in the entry in column (2) occurring against heading 0809, for the words "PLUMS AND SOLES", the words "PLUMS AND SLOES" shall be substituted ;

(8) in Chapter 9, for the entry in column (2) occurring against sub-heading 0906 19, the following shall be substituted, namely :

--- Other: " ;

(9) in Chapter 10, for tariff item 1005 90 00 and the entries relating thereto, the following shall be substituted, namely :

1005 90	---	Other: Dent corn (<i>Zea mays var. indenta</i>):			
1005 90 11	---	Yellow	kg.	60%	-
1005 90 19	---	Other	kg.	60%	-
1005 90 20	---	Flint corn (<i>Zea mays var. indurata</i>)	kg.	60%	-
1005 90 30	---	Pop corn (<i>Zea mays var. everta</i>)	kg.	60%	-
1005 90 90	---	Other	kg.	60%	-ö;

(10) in Chapter 11, after tariff item 1102 90 10 and the entries relating thereto, the following shall be inserted, namely :

	---	Rice flour:			
1102 90 21	---	Brown rice flour	kg.	30%	-
1102 90 22	---	White rice flour	kg.	30%	-
1102 90 29	---	Other	kg.	30%	-ö;

(11) in Chapter 12, in the entry in column (2) occurring against heading 1212, for the words "Cichorium intybus sativum", the words "CICHORIUM INTYBUS SATIVUM" shall be substituted ;

(12) in Chapter 15,

(i) for the entry in column (2) occurring against tariff item 1512 19 30, the following shall be substituted, namely :

~ - - Safflower oil, edible grade ;

~ - - Safflower oil, non-edible grade ;

(ii) for the entry in column (2) occurring against tariff item 1512 19 40, the following shall be substituted, namely :

~ - - Safflower oil, non-edible grade ;

(13) in Chapter 21, in the entry in column (2) occurring against heading 2103, for the words "THEREFOR, MIXED", the words "THEREFOR ; MIXED" shall be substituted ;

(14) in Chapter 22,

(i) in Note 1, in clause (a), for the words "products falling thereunder", the words "products of this Chapter" shall be substituted ;

(ii) in the entry in column (2) occurring against tariff item 2206 00 00, for the words "MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES", the words "MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES" shall be substituted

(iii) in heading 2208,

(a) tariff items 2208 20 12, 2208 20 92 and 2208 50 13 and the entries relating thereto shall be omitted ;

(b) for tariff item 2208 60 93 and the entries relating thereto, the following shall be substituted, namely :

~ 2208 60 00 - Vodka 1150% -ö:

~ 2208 60 00 - Vodka 1150% -ö:

(15) in Chapter 25, in Note 2, in clause (b), for the words "evaluated at", the words "evaluated as" shall be substituted ;

(16) in Chapter 26,

(i) in Note 3, in clause (a), for the words "excluding slag, ash and residues", the words "excluding ash and residues" shall be substituted ;

(ii) in heading 2620,

(a) for the tariff item 2620 19 00 and the entries relating thereto, the following shall be substituted, namely :

2620 19	---	Other:			
2620 19 10	---	Zinc dross	kg.	10%	-
2620 19 90	---	Other	kg.	10%	-ö;

(b) for the tariff item 2620 29 00 and the entries relating thereto, the following shall be substituted, namely :

2620 29	---	Other:			
2620 29 10	---	Lead dross	kg.	5%	-
2620 29 90	---	Other	kg.	5%	-ö;

(17) in Chapter 27,

(i) for the Supplementary Note, the following Supplementary Note shall be substituted, namely :

"Supplementary Note:

In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.

Illustration : IS 1459 refers to IS 1459: 2018 and not to IS 1459: 1974.

(ii) in the entry in column (2) occurring against heading 2707, for the words "COAL TAR SIMILAR PRODUCTS", the words "COAL TAR ; SIMILAR PRODUCTS" shall be substituted ;

(iii) in heading 2710,

(a) for sub-heading 2710 12, tariff items 2710 12 11 to 2710 12 90, sub-heading 2710 19 and tariff items 2710 19 10 to 2710 20 00 and the entries relating thereto, the following shall be substituted, namely :

2710 12	---	<i>Light oils and preparations:</i>			
	---	<i>Naphtha:</i>			
2710 12 21	---	Light naphtha	kg.	10%	-
2710 12 22	---	Heavy naphtha	kg.	10%	-
2710 12 29	---	Full range naphtha	kg.	10%	-
	---	<i>Solvent 60/80, solvent 50/120 and solvent 145/205 (petroleum hydrocarbon solvents) as specified under standard IS 1745:</i>			
2710 12 31	---	Solvent 60/80	kg.	10%	-
2710 12 32	---	Solvent 50/120	kg.	10%	-
2710 12 39	---	Solvent 145/205	kg.	10%	-
	---	<i>Motor gasoline conforming to standard IS 2796, IS 17021 or IS 17076:</i>			
2710 12 41	---	Motor gasoline conforming to standard IS 2796	kg.	10%	-
2710 12 42	---	E 20 fuel conforming to standard IS 17021	kg.	10%	-

2710 19 52	---	Grade MV1	kg.	10%	-
2710 19 53	---	Grade MV2	kg.	10%	-
2710 19 59	---	Grade HV	kg.	10%	-
	---	<i>Fuels (Class F) or marine fuels conforming to standard IS 16731:</i>			
2710 19 61	---	Distillate oil	kg.	10%	-
2710 19 69	---	Residual oil	kg.	10%	-
	---	<i>Base oil and lubricating oil:</i>			
2710 19 71	---	Base oil	kg.	10%	-
2710 19 72	---	Engine oil (internal combustion engine crankcase oils) conforming to standard IS 13656	kg.	10%	-
2710 19 73	---	Engine oil conforming to standard IS 14234	kg.	10%	-
2710 19 74	---	Automotive gear oil conforming to standard IS 1118	kg.	10%	-
2710 19 75	---	Industrial gear oil conforming to standard IS 8406	kg.	10%	-
2710 19 76	---	General purpose machinery and spindle oils conforming to standard IS 493	kg.	10%	-
2710 19 77	---	Turbine lubricating oil conforming to standard IS 1012	kg.	10%	-
2710 19 78	---	Other lubricating oil, conforming to any other BIS standard	kg.	10%	-
2710 19 79	---	Other lubricating oil, not conforming to any BIS standard	kg.	10%	-
	---	<i>Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil:</i>			

2710 19 81	---	Cutting oil conforming to standard IS 1115	kg.	10%	-
2710 19 82	---	Cutting oil (neat) conforming to standard IS 3065	kg.	10%	-
2710 19 83	---	Hydraulic oil conforming to standard IS 3098 or IS 11656	kg.	10%	-
2710 19 84	---	Industrial white oil conforming to standard IS 1083	kg.	10%	-
2710 19 85	---	Insulating oil for transformer and circuit-breaker (transformer and circuit-breaker oils) conforming to standard IS 335 or IS 12463	kg.	10%	-
2710 19 86	---	Mineral oil for cosmetic industry conforming to standard IS 7299	kg.	10%	-
2710 19 87	---	Jute batching oil conforming to standard IS 1758	kg.	10%	-
2710 19 88	---	Other cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil conforming to any other BIS standard	kg.	10%	-
2710 19 89	---	Other cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil, not conforming to any BIS standard	kg.	10%	-
2710 19 90	---	Other	kg.	10%	-
2710 20	---	<i>Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being</i>			

		<i>the basic constituents of the preparations, containing biodiesel, other than waste oils:</i>														
2710 20 10	---	Automotive diesel fuel, containing biodiesel, conforming to standard IS 1460	kg.	10%	-											
2710 20 20	---	Diesel fuel blend (B6 to B20) conforming to standard IS 16531	kg.	10%	-											
2710 20 90	---	Other	kg.	10%	-ö ;											
(b) for the entry in column (2) occurring against tariff item 2710 99 00, the following shall be substituted namely :																
		Otherö ;														
(iv) in heading 2711, for tariff item 2711 19 00 and the entries relating thereto, the following shall be substituted, namely :																
		Other:														
2711 19 10	---	LPG (for non-automotive purposes) conforming to standard IS 4576	kg.	10%	-											
2711 19 20	---	LPG (for automotive purposes) conforming to standard IS 14861	kg.	10%	-											
2711 19 90	---	Other	kg.	10%	-ö ;											
(v) in heading 2713, for tariff items 2713 11 00 and 2713 12 00 and the entries relating thereto, the following shall be substituted, namely :																
		Not calcined:														
2713 11 10	---	Raw petroleum coke for anode making in aluminium industry conforming to standard IS 17049	kg.	10%	-											

2713 11 90	---	Other	kg.	10%	-
2713 12	---	Calcined:			
2713 12 10	---	Calcined petroleum coke for anode making in aluminium industry conforming to standard IS 17049	kg.	10%	-
2713 12 90	---	Other	kg.	10%	-ö ;
(18) in Chapter 28,ö					
(i) in Note 3, in clause (e), for the words and figures öof heading 3813, ink removersö, the words and figures öof heading 3813 ; ink removersö shall be substituted ;					
(ii) for the entry in column (2) occurring against tariff item 2836 30 00, the following shall be substituted, namely :ö					
ö- Sodium hydrogencarbonate (sodium bicarbonate)ö ;					
(19) in Chapter 29,ö					
(i) in Note 5, in clause (C), in paragraph (1), for the words öcompound ; andö, the word öcompound ;ö shall be substituted ;					
(ii) in Note 7, for the words öthioaldehydes anhydridesö, the words öthioaldehydes, anhydridesö shall be substituted ;					
(iii) after tariff item 2901 29 20 and the entries relating thereto, the following shall be inserted, namely :ö					
ö2901 29 30	---	Dihydromyrcene	kg.	10%	-
2901 29 40	---	Tetradecene	kg.	10%	-ö ;

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[illegible]

2902 19 10	---	Cyclopropyl actetylene	kg.	10%	-
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[illegible][illegible][illegible]

(vi) in heading 2905 &

(a) after tariff item 2905 22 40 and the entries relating thereto, the following shall be inserted, namely :ô

62905 22 50	---	Dihydromyrcenol	kg.	10%	-ö;
-------------	-----	-----------------	-----	-----	-----

(b) after tariff item 2905 39 10 and the entries relating thereto, the following shall be inserted, namely :ô

[illegible][illegible][illegible]

29072930	---	Tertiary butyl hydroquinone	kg	10%	-ö.
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[illegible]

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[illegible]

2909 19 10	---	Tertiary amyl methyl ether	kg.	10%	-
2909 19 20	---	Methyl tertiary butyl ether	(MTBE)	kg.	10%
2909 19 90	---	Other	kg.	10%	-ö;

kg.	10%	-
-----	-----	---

(MTBE)	kg.	10%	-
--------	-----	-----	---

kg. 10% -ö:

[illegible][illegible][illegible]

29094910	---	Phenoxy ethanol	kg.	10%	-
----------	-----	-----------------	-----	-----	---

kg.	10%	-
-----	-----	---

kg.	10%	-
-----	-----	---

kg. 10% -

kg. 10% -ö:

[illegible]

82909 50 50	---	Butylated hydroxyanisole (BHA)	kg	10%	-ö-
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[illegible]

(ix) in heading 2912, after tariff item 2912 29 20 and the entries relating thereto, the following shall be inserted, namely :				
2912 29 30	---	Hexyl cinnamic aldehyde	kg.	10% -ö;
(x) in heading 2914,				
(a) after tariff item 2914 29 22 and the entries relating thereto, the following shall be inserted, namely :				
2914 29 30	---	Pentyl-2-cyclopenten-1-one	kg.	10% -
2914 29 40	---	Cyclohexane dione	kg.	10% -
2914 29 50	---	7-acetyl, 1,2,3,4,5,6,7,8-octahydro, 1,1, 6,7-tetra methyl Naphthalene / 1-(2,3,8,8-tetramethyl-1,2,3,4,5,6,7,8-octahydronaphthalen-2-yl) ethanone	kg.	10% -ö;
(b) after tariff item 2914 79 20 and the entries relating thereto, the following shall be inserted, namely :				
2914 79 30	---	Tri fluoro methyl acetophenone	kg.	10% -
2914 79 40	---	Chloro-4-(4-chloro phenoxy) acetophenone	kg.	10% -
2914 79 50	---	Dichloroacetophenone	kg.	10% -ö;
(xi) in heading 2915,				
(a) after tariff item 2915 39 60 and the entries relating thereto, the following shall be inserted, namely :				
2915 39 70	---	Ortho tertiary butyl cyclohexyl acetate	kg.	10% -
2915 39 80	---	Para tertiary butyl cyclohexyl acetate	kg.	10% -ö;

(b) for tariff item 2915 39 90 and the entries relating thereto, the following shall be substituted, namely :

---	<i>Other:</i>			
2915 39 91	---	Methyl cyclohexyl acetate	kg.	10% -
2915 39 92	---	Ethylene glycol mono ethyl ether acetate	kg.	10% -
2915 39 99	---	Other	kg.	10% -ö;

(c) for tariff items 2915 90 20 to 2915 90 90 and the entries relating thereto, the following shall be substituted, namely :

2915 90 40	---	Pivaloyl chloride	kg.	10% -
2915 90 50	---	N-valeryl chloride	kg.	10% -
2915 90 60	---	N-octanoyl chloride	kg.	10% -
2915 90 70	---	Neodecanoyl chloride	kg.	10% -
---		<i>Other:</i>		
2915 90 91	---	Hexoic acid (caproic acid)	kg.	10% -
2915 90 92	---	Octoic acid (caprylic acid)	kg.	10% -
2915 90 93	---	Tri fluoro acetic acid	kg.	10% -
2915 90 94	---	Ethyl difluoro acetate	kg.	10% -
2915 90 95	---	Ethyl trifluoro acetate	kg.	10% -
2915 90 99	---	Other	kg.	10% -ö;

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[illegible][illegible][illegible]

29162010	---	D. V. acid chloride/cypermethric acid chloride	kg.	10%	-
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[illegible]

0 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033 1034 1035 1036 1037 1038 1039 1

(a) for tariff item 2917 13 00 and the entries relating thereto, the following shall be substituted, namely :

2917 13 10	---	Sebacic Acid	kg.	10%	-
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[illegible]

(b) in the entry in column (2) occurring against tariff item 2917 20 00, for the word "polycarboxylic", the word "polycarboxylic" shall be substituted ;

(xiv) in heading 2918,

(a) for the entry in column (2) occurring against sub-heading 2918 19, the following shall be substituted, namely :

Other:	-
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(b) after tariff item 2918 19 10 and the entries relating thereto, the following shall be inserted, namely :

2918 19 20	---	Cholic acid	kg.	10%	-
2918 19 30	---	Ricinoleic acid	kg.	10%	-ö;

(c) after tariff item 2918 23 30 and the entries relating thereto, the following shall be inserted, namely :

2918 23 40	---	Benzyl salicylate	kg.	10%	-ö;
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(d) after tariff item 2918 30 40 and the entries relating thereto, the following shall be inserted, namely :

2918 30 50	---	Fluoro benzoyl butyric acid	kg.	10%	-ö;
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(e) for tariff item 2918 99 00 and the entries relating thereto, the following shall be substituted, namely :

2918 99	---	Other:			
2918 99 10	---	Sodium phenoxy acetate	kg.	10%	-

2918 99 20	---	Methyl (E)-2-[2-(chloro methyl) phenyl]-3-	kg.	10%	-
2918 99 90	---	methoxyacrylate	kg.	10%	-ö;
Other					
(xv) in heading 2920, for tariff item 2920 90 99 and the entries relating thereto, the following shall be substituted, namely :					
2920 90 00	---	Other	kg.	10%	-ö;
(xvi) in heading 2921,öö					
(a) for tariff items 2921 42 15 to 2921 42 24 and the entries relating thereto, the following shall be substituted, namely :					
2921 42 15	---	2 - 4 - 5 trichloroaniline	kg.	10%	-
<i>N</i> -benzyl- <i>N</i> -ethylaniline, <i>N,N</i> -diethylaniline,					
<i>N,N</i> -dimethylaniline, <i>meta</i> nitroaniline, <i>para</i> nitroaniline :					
2921 42 21	---	<i>N</i> -benzyl- <i>N</i> -ethylaniline	kg.	10%	-
2921 42 22	---	<i>N,N</i> -diethylaniline	kg.	10%	-
2921 42 23	---	<i>N,N</i> -dimethylaniline	kg.	10%	-
2921 42 24	---	<i>N</i> -ethyl aniline	kg.	10%	-ö;
(b) for tariff items 2921 43 10 to 2921 43 20 and the entries relating thereto, the following shall be substituted, namely :					
2921 43 10	---	<i>N,N</i> -diethyl toluidine	kg.	10%	-
2921 43 20	---	<i>N,N</i> -dimethyl toluidine	kg.	10%	-ö;

(c) after tariff item 2921 49 10 and the entries relating thereto, the following shall be inserted, namely :
 2921 49 20 - - - Para cumidine kg. 10% -ö ;
 (d) after tariff item 2921 59 30 and the entries relating thereto, the following shall be inserted, namely :
 2921 59 40 - - - Diaminostilbene 2,2-disulphonic acid (Dasda) kg. 10% -ö ;
 (xvii) in heading 2922,ö
 (a) for the entry in column (2) occurring against sub-heading 2922 11, the following shall be substituted, namely :
 - - - *Monoethanolamine and its salts*:ö ;
 (b) in the entry in column (2) occurring after the entry against tariff item 2922 29 26, after the words, brackets and letter
*Picramic acid (T-grade)*ö, the words ö, *para cresidine ortho sulphonic acid*ö shall be inserted ;
 (c) after tariff item 2922 29 35 and the entries relating thereto, the following shall be inserted, namely :
 2922 29 36 - - - Para cresidine ortho sulphonic acid kg. 10% -ö ;
 (xviii) in heading 2930, after tariff item 2930 90 97 and the entries relating thereto, the following shall be inserted, namely :
 2930 90 98 - - - Dichloro diphenyl sulphone kg. 10% -ö ;

(xix) in heading 2932, for tariff item 2932 99 00 and the entries relating thereto, the following shall be substituted, namely :					
2932 99	----	Other:			
2932 99 10	---	Cineole	kg.	10%	-
2932 99 90	---	Other	kg.	10%	-ö;
(xx) in heading 2933,		(a) for tariff item 2933 19 90 and the entries relating thereto, the following shall be substituted, namely :			
2933 19 91	---	Fluoro-3-(difluoromethyl)-1-methyl-1h-pyrazole-4-carbonyl fluoride	kg.	10%	-
2933 19 99	---	Other	kg.	10%	-ö;
(b) tariff item 2933 39 17 and the entries relating thereto, shall be omitted ;					
(c) after tariff item 2933 69 10 and the entries relating thereto, the following shall be inserted, namely :					
2933 69 20	---	4-[4,6-bis(2,4-dimethylphenyl)-1,3,5-triazine-2-yl]-1,3-benzenediol	kg.	10%	-
2933 69 30	---	Tris(2-hydroxyethyl) isocyanurate	kg.	10%	-
2933 69 40	---	Ethylhexyltriazone	kg.	10%	-
2933 69 50	---	2,4,6-tri(2,4-dihydroxy-3-methylphenyl)-1,3,5-triazine	kg.	10%	-ö;

2934 99 10	---	Chloro thiophene-2-carboxylic acid	kg.	10%	-
2934 99 20	---	Morpholine	kg.	10%	-
2934 99 90	---	Other	kg.	10%	-ö;
(xxii) in heading 2937, in the entry in column (2) occurring against tariff item 2937 21 00, for the words and brackets öprednisone, (dehydrocortisone)ö, the words and brackets öprednisone (dehydrocortisone)ö shall be substituted ;					
(xxiii) in heading 2939,ö					
(a) for the entry in column (2) occurring against tariff item 2939 19 00, the following shall be substituted, namely :ö					
ö - Otherö;					
(b) for tariff item 2939 79 00 and the entries relating thereto, the following shall be substituted, namely :ö					
ö2939 79 -- Other:					
2939 79 10	---	Nicotine	kg.	10%	-
2939 79 90	---	Other	kg.	10%	-ö;
(20) in Chapter 30,ö					
(i) in heading 3004, in the entry in column (2) occurring after the entry against tariff item 3004 20 99, for the words öhormones and other productsö, the words öhormones or other productsö shall be substituted ;					
(ii) in heading 3006, in the entry in column (2) occurring against sub-heading 3006 60, for the words öhormones, or other productsö, the words öhormones, on other productsö shall be substituted ;					
(21) in Chapter 31, in Note 1, in clause (c), for the brackets, words, figures and letter ö(other than optical elements weighing not less than 2.5 g. each, of heading 3824)ö, the brackets, words, figures and letter ö(other than optical elements) weighing not less than 2.5 g. each, of heading 3824ö shall be substituted ;					

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- (a) for the entry in column (2) occurring against sub-heading 3808 92, the following shall be substituted, namely :
- - - *Fungicides* ;

- [illegible]

- | | | | | | |
|-----------|-----|-------|-----|-----|-----|
| 538249900 | --- | Other | kg. | 10% | -ö; |
|-----------|-----|-------|-----|-----|-----|

(i) in heading 3901,6									
(a) for tariff item 3901 10 10 and the entries relating thereto, the following shall be substituted, namely :									
3901 10 10	---	Linear low density polyethylene (LLDPE), in which ethylene monomer unit contributes 95 % or more by weight of the total polymer content	kg.	10%	-				
3901 10 20	---	Low density polyethylene (LDPE)	kg.	10%	-ö;				
(b) for tariff item 3901 40 00, sub-heading 3901 90 and tariff items 3901 90 10 to 3901 90 90 and the entries relating thereto, the following shall be substituted, namely :									
3901 40	---	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94:							
3901 40 10	---	Linear low density polyethylene (LLDPE), in which ethylene monomer unit contributes less than 95 % by weight of the total polymer content	kg.	10%	-				
3901 40 90	---	Other	kg.	10%	-				
3901 90 00	---	Other	kg.	10%	-ö;				
(ii) in heading 3904,6									
(a) for tariff items 3904 40 00 to 3904 50 10 and the entries relating thereto, the following shall be substituted, namely :									
3904 40 00	---	Other vinyl chloride copolymers	kg.	10%	-				

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3904 50	---	<i>Vinylidene chloride polymers :</i>			
3904 50 10	---	Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers	kg.	10%	-ö;
(b) for tariff item 3904 90 00 and the entries relating thereto, the following shall be substituted, namely :					
3904 90	---	<i>Other:</i>			
3904 90 10	---	Chlorinated poly vinyl chloride (CPVC) resin	kg.	10%	-
3904 90 90	---	<i>Other</i>	kg.	10%	-ö;
(iii) in heading 3906, for tariff items 3906 90 10 to 3906 90 30 and the entries relating thereto, the following shall be substituted, namely :					
3906 90 40	---	Poly (acrylic acid)	kg.	10%	-
3906 90 50	---	Polyacrylonitrile (PAN)	kg.	10%	-
3906 90 60	---	Copolymers of acrylonitrile	kg.	10%	-
3906 90 70	---	Sodium polyacrylate	kg.	10%	-ö;
(iv) in heading 3907,					
(a) for tariff item 3907 61 00 and the entries relating thereto, the following shall be substituted, namely :					
3907 61	---	<i>Having a viscosity number of 78 ml/g or higher:</i>			
3907 61 10	---	PET flake (chip)	kg.	10%	-

3907 61 90	---	Other primary form	kg.	10%	-ö;
(b) for tariff items 3907 69 10 to 3907 69 90 and the entries relating thereto, the following shall be substituted, namely :					
3907 69 30	---	PET flake (chip)	kg.	10%	-
3907 69 90	---	Other primary form	kg.	10%	-ö;
(c) for sub-heading 3907 99 and tariff items 3907 99 10 to 3907 99 90 and the entries relating thereto, the following shall be substituted, namely :					
3907 99 00	---	Other	kg.	10%	-ö;
(v) in heading 3908, for tariff items 3908 10 10 to 3908 10 90, sub-heading 3908 90 and tariff items 3908 90 10 to 3908 90 90 and the entries relating thereto, the following shall be substituted, namely :					
<i>Polyamide -6 (Nylon-6):</i>					
3908 10 11	---	Flake (chip)	kg.	10%	-
3908 10 19	---	Other primary form	kg.	10%	-
<i>Polyamide -11 (Nylon-11):</i>					
3908 10 21	---	Flake (chip)	kg.	10%	-
3908 10 29	---	Other primary form	kg.	10%	-
<i>Polyamide -12 (Nylon-12):</i>					
3908 10 31	---	Flake (chip)	kg.	10%	-

3908 10 39	---	Other primary form	kg.	10%	-
	---	<i>Polyamide -6,6 (Nylon-6,6):</i>			
3908 10 41	---	Flake (chip)	kg.	10%	-
3908 10 49	---	Other primary form	kg.	10%	-
	---	<i>Polyamide -6,9 (Nylon-6,9):</i>			
3908 10 51	---	Flake (chip)	kg.	10%	-
3908 10 59	---	Other primary form	kg.	10%	-
		<i>Polyamide -6,10 (Nylon-6,10):</i>			
3908 10 61	---	Flake (chip)	kg.	10%	-
3908 10 69	---	Other primary form	kg.	10%	-
	---	<i>Polyamide -6,12 (Nylon-6,12):</i>			
3908 10 71	---	Flake (chip)	kg.	10%	-
3908 10 79	---	Other primary form	kg.	10%	-
3908 90 00	---	Other	kg.	10%	-ö;
(vi) in heading 3911, in the entry in column (2) occurring against sub-heading 3911 10, for the words <i>Petroleum resins, coumarone-indene</i> , the words <i>Petroleum resins, coumarone, indene</i> shall be substituted ;					
(vii) in heading 3920, for sub-heading 3920 91 and tariff items 3920 91 11 to 3920 91 19 and the entries relating thereto, the following shall be substituted, namely :					
	---	<i>Of other plastics:</i>			
3920 91	---	<i>Of poly (vinyl butyral):</i>			

3920 91 10	---	Rigid, plain	kg.	10%	-
3920 91 20	---	Flexible, plain	kg.	10%	-
3920 91 90	---	Other	kg.	10%	-ö;
(28) in Chapter 40,ö					
(i) in Note 5, in clause (B), in paragraph (iii), for the word övulcanisedö, the word östabilisersö shall be substituted ;					
(ii) in heading 4010,ö					
(a) for the entry in column (2) occurring against sub-heading 4010 31, the following shall be substituted, namely :ö					
ö - - <i>Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm: "</i> ;					
(b) for the entry in column (2) occurring against sub-heading 4010 33, the following shall be substituted, namely :ö					
ö - - <i>Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm: "</i> ;					
(29) in Chapter 42, in Note 2, in clause (f), for the word örigid-cropsö, the word öriding-cropsö shall be substituted ;					
(30) in Chapter 44,ö					
(i) in Note 1, in clause (m), for the word and figures öSection XVIIö, the word and figures öSection XVIIIö shall be substituted ;					
(ii) in Supplementary Note 1, for the letters and figures öIS : 710-1976ö, the letters and figures öIS 710ö shall be substituted ;					

- (iii) in Supplementary Note 2, for the letters and figures 709-1974 and IS : 4859-1968, the letters and figures 709 and IS 4859 shall be substituted ;
- (iv) in heading 4402, for sub-heading 4402 10 and tariff item 4402 10 10 and the entries relating thereto, the following shall be substituted, namely :
- | | | | | | |
|------------|-----|-----------|----|----|---|
| 4402 10 00 | --- | Of bamboo | mt | 5% | - |
|------------|-----|-----------|----|----|---|
- (31) in Chapter 46, in heading 4601, after tariff item 4601 29 00 and the entries relating thereto, the following shall be inserted, namely :
- | | |
|-----|--------|
| --- | Other: |
|-----|--------|
- (32) in Chapter 48,
- (i) in heading 4818, in the entry in column (2) occurring against tariff item 4818 20 00, for the word "cleaning", the word "cleansing" shall be substituted ;
- (ii) in the entry in column (2) occurring against heading 4820, for the words "EXCISE BOOKS", the words "EXERCISE BOOKS" shall be substituted ;
- (33) in Chapter 53, in the entry in column (2) occurring against heading 5310, for the words "BASE FIBRES", the words "BAST FIBRES" shall be substituted ;
- (34) in Chapter 55,
- (i) in heading 5502,
- (a) for the entry in column (2) occurring against sub-heading 5502 10, the following shall be substituted, namely :
- | | |
|-----|------------------------|
| --- | Of cellulose acetate:" |
|-----|------------------------|

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5504 10		Of viscose rayon:			
5504 10 10	---	Obtained from wood other than bamboo	kg.	20%	-
5504 10 20	---	Obtained from bamboo	kg.	20%	-
5504 10 90	---	Other	kg.	20%	-ö ;

(35) in Chapter 56, in the entry in column (2) occurring against heading 5605, for the words òNOT GIMPED BEING TEXTILE YARNö, the words òNOT GIMPED, BEING TEXTILE YARNö shall be substituted ;

		(i) in heading 5701, for tariff item 5701 10 00, sub-heading 5701 90 and tariff items 5701 90 10 to 5701 90 20 and the entries relating thereto, the following shall be substituted, namely :			
5701 10	---	<i>Of wool or fine animal hair:</i>			
5701 10 10	---	Hand-made	m2	25%	-
5701 10 90	---	Other	m2	25%	-
5701 90	---	<i>Of other textile materials:</i>			
	---	<i>Of cotton:</i>			
5701 90 11	---	Hand-made	m2	25%	-
5701 90 19	---	Other	m2	25%	-

5701 90 20	---	Of coir including geo textile			
	---	<i>Of silk:</i>			
5701 90 31	---	Hand-made	m2	25%	-
5701 90 39	---	Other	m2	25%	-ö;
(ii) in heading 5702,ö					
(a) for the entry in column (2) occurring after the entry against sub-heading 5702 50, the following shall be substituted, namely :ö					
ö - - <i>Of man-made textile materials: "</i> ;					
(b) for the entry in column (2) occurring after the entry against tariff item 5702 50 29, the following shall be substituted, namely :ö					
ö - - <i>Of other textile materials: "</i> ;					
(37) in Chapter 59, in heading 5907, for the entry in column (2) occurring after the entry against tariff item 5907 00 19, the following shall be substituted, namely :ö					
ö - - <i>Other:ö;</i>					
(38) in Chapter 60, after sub-heading Note, the following Supplementary Note shall be inserted, namely :ö					
öSupplementary Note:					
Tariff items 6001 91 00, 6001 92 00 and sub-heading 6001 99 includes cut-pile fabrics produced through shearing of loops during or after the production of fabric.ö ;					
(39) in Chapter 61,ö					
(i) in heading 6103, after tariff item 6103 10 90 and the entries relating thereto, the following shall be inserted, namely :ö					
ö - - <i>Ensembles:ö;</i>					

(ii) in heading 6115, after tariff item 6115 30 00 and the entries relating thereto, the following shall be inserted, namely :

--- *Other*;

(40) in Chapter 62,

(i) in Note 3, in clause (b), for the words "corresponding of compatible size", the words "corresponding or compatible size" shall be substituted ;

(ii) after Note 9, the following Supplementary Note shall be inserted, namely :

Supplementary Note:

For the purpose of this Chapter, "Khadi" means,

(a) the article of apparel or clothing accessories, made from any cloth woven on handlooms in India from cotton, silk or woollen yarn handspun in India or from a mixture of any two or all of such yarns ; and

(b) produced by a person certified or recognised by the Khadi Village Industries Commission established under section 4 of the Khadi and Village Industries Commission Act, 1956 (61 of 1956).

(iii) in heading 6203,

(a) for tariff items 6203 29 00 to 6203 31 00 and the entries relating thereto, the following shall be substituted, namely :

6203 29	---	<i>Of other textile materials:</i>			
	---	<i>Of silk:</i>			
6203 29 11	---	Khadi	u	25% or Rs. 145 per piece, whichever is higher	-
6203 29 19	---	Other	u	25% or Rs. 145 per piece, whichever is higher	-

6203 29 90	---	Other	u	25% or Rs. 145 per piece, whichever is higher	-
	---	<i>Jackets and blazers:</i>			-
6203 31	---	<i>Of wool or fine animal hair:</i>			
6203 31 10	---	Khadi	u	25% or Rs. 815 per piece, whichever is higher	-
6203 31 90	---	Other	u	25% or Rs. 815 per piece, whichever is higher	-ö;
(b) for tariff item 6203 39 10 and the entries relating thereto, the following shall be substituted, namely :					
	---	<i>Of silk:</i>			
6203 39 11	---	Khadi	u	25% or Rs. 755 per piece, whichever is higher	-
6203 39 19	---	Other	u	25% or Rs. 755 per piece, whichever is higher	-ö;
(c) for tariff item 6203 42 00 and the entries relating thereto, the following shall be substituted, namely :					
	---	<i>Of cotton:</i>			
6203 42 10	---	Handloom	u	25% or Rs. 135 per piece, whichever is higher	-
6203 42 90	---	Other	u	25% or Rs. 135 per piece, whichever is higher	-ö;

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6204 29 12 --- Khadi u 25% -ö;

[illegible]

620431 10	---	Khadi	u	25% or Rs. 370 per piece,	-
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6204 31 90	---	Other	u	25% or Rs. 370 per piece,
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$$\hat{\theta}_1 \hat{\theta}_2 \hat{\theta}_3 \hat{\theta}_4 \hat{\theta}_5 \hat{\theta}_6 \hat{\theta}_7 \hat{\theta}_8 \hat{\theta}_9 \hat{\theta}_{10} \hat{\theta}_{11} \hat{\theta}_{12} \hat{\theta}_{13} \hat{\theta}_{14} \hat{\theta}_{15} \hat{\theta}_{16} \hat{\theta}_{17} \hat{\theta}_{18} \hat{\theta}_{19} \hat{\theta}_{20} \hat{\theta}_{21} \hat{\theta}_{22} \hat{\theta}_{23} \hat{\theta}_{24} \hat{\theta}_{25} \hat{\theta}_{26} \hat{\theta}_{27} \hat{\theta}_{28} \hat{\theta}_{29} \hat{\theta}_{30} \hat{\theta}_{31} \hat{\theta}_{32} \hat{\theta}_{33} \hat{\theta}_{34} \hat{\theta}_{35} \hat{\theta}_{36} \hat{\theta}_{37} \hat{\theta}_{38} \hat{\theta}_{39} \hat{\theta}_{40} \hat{\theta}_{41} \hat{\theta}_{42} \hat{\theta}_{43} \hat{\theta}_{44} \hat{\theta}_{45} \hat{\theta}_{46} \hat{\theta}_{47} \hat{\theta}_{48} \hat{\theta}_{49} \hat{\theta}_{50} \hat{\theta}_{51} \hat{\theta}_{52} \hat{\theta}_{53} \hat{\theta}_{54} \hat{\theta}_{55} \hat{\theta}_{56} \hat{\theta}_{57} \hat{\theta}_{58} \hat{\theta}_{59} \hat{\theta}_{60} \hat{\theta}_{61} \hat{\theta}_{62} \hat{\theta}_{63} \hat{\theta}_{64} \hat{\theta}_{65} \hat{\theta}_{66} \hat{\theta}_{67} \hat{\theta}_{68} \hat{\theta}_{69} \hat{\theta}_{70} \hat{\theta}_{71} \hat{\theta}_{72} \hat{\theta}_{73} \hat{\theta}_{74} \hat{\theta}_{75} \hat{\theta}_{76} \hat{\theta}_{77} \hat{\theta}_{78} \hat{\theta}_{79} \hat{\theta}_{80} \hat{\theta}_{81} \hat{\theta}_{82} \hat{\theta}_{83} \hat{\theta}_{84} \hat{\theta}_{85} \hat{\theta}_{86} \hat{\theta}_{87} \hat{\theta}_{88} \hat{\theta}_{89} \hat{\theta}_{90} \hat{\theta}_{91} \hat{\theta}_{92} \hat{\theta}_{93} \hat{\theta}_{94} \hat{\theta}_{95} \hat{\theta}_{96} \hat{\theta}_{97} \hat{\theta}_{98} \hat{\theta}_{99} \hat{\theta}_{100}$$
[illegible][illegible][illegible][illegible][illegible]

620462 10	---	Handloom	u	25% or Rs. 135 per piece,	-
-----------	-----	----------	---	---------------------------	---

u	25% or Rs. 135 per piece, whichever is higher	-
---	--	---

6204 62 90	---	Other	u	25% or Rs. 135 per piece, whichever is higher	-ö;
(v) in heading 6205,ö					
(a) for tariff item 6205 20 00 and the entries relating thereto, the following shall be substituted, namely :ö					
6205 20	---	<i>Of cotton:</i>			
6205 20 10	---	Handloom	u	25% or Rs. 85 per piece, whichever is higher	-
6205 20 90	---	Other	u	25% or Rs. 85 per piece, whichever is higher	-ö;
(b) for tariff item 6205 90 10 and the entries relating thereto, the following shall be substituted, namely :ö					
	ö---	<i>Of silk:</i>			
6205 90 11	---	Khadi	u	25% or Rs. 95 per piece, whichever is higher	-
6205 90 19	---	Other	u	25% or Rs. 95 per piece, whichever is higher	-ö;
(vi) in heading 6206, for tariff item 6206 30 00 and the entries relating thereto, the following shall be substituted, namely :ö					
6206 30	---	<i>Of cotton:</i>			
6206 30 10	---	Handloom	u	25% or Rs. 95 per piece, whichever is higher	-
6206 30 90	---	Other	u	25% or Rs. 95 per piece, whichever is higher	-ö;

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(vii) in heading 6207, for tariff items 6207 19 90 to 6207 22 00 and the entries relating thereto, the following shall be substituted, namely :ô					
6207 19 90	---	Other	u	25% or Rs.30 per piece, whichever is higher	-
	---	<i>Night shirts and pyjamas:</i>			
6207 21	--	<i>Of cotton:</i>			
6207 21 10	---	Handloom	u	25%	-
6207 21 90	---	Other	u	25%	-
6207 22 00	---	Of man-made fibres	u	25%	-ö ;
(viii) in heading 6208, for tariff item 6208 21 00 and the entries relating thereto, the following shall be substituted, namely :ô					
6208 21	---	<i>Of cotton:</i>			
6208 21 10	---	Handloom	u	25%	-
6208 21 90	---	Other	u	25%	-ö ;
(ix) in heading 6209, for tariff item 6209 20 00 and the entries relating thereto, the following shall be substituted, namely :ô					
6209 20	---	<i>Of cotton:</i>			
6209 20 10	---	Handloom	u	25%	-
6209 20 90	---	Other	u	25%	-ö ;
(x) in heading 6211ô					
(a) for tariff item 6211 39 00 and the entries relating thereto, the following shall be substituted, namely :ô					
6211 39	---	<i>Of other textile materials:</i>			
	---	<i>Of silk:</i>			

6211 39 11	---	Handloom	u	25%	-
6211 39 19	---	Other	u	25%	-
6211 39 90	---	Other	u	25%	-ö;
(b) after tariff item 6211 49 10 and the entries relating thereto, the following shall be inserted, namely :ô					
		ô- - -	<i>Of silk:</i>		
6211 49 21	---	Khadi	u	25%	-
6211 49 29	---	Other	u	25%	-ö;
(xi) in heading 6214, for tariff items 6214 20 20 and 6214 20 30 and the entries relating thereto, the following shall be substituted, namely :ô					
		ô- - -	<i>Scarves:</i>		
6214 20 21	---	Khadi	u	25% or Rs. 180 per piece, whichever is higher	-
6214 20 29	---	Other	u	25% or Rs. 180 per piece, whichever is higher	-
		---	<i>Mufflers:</i>		
6214 20 31	---	Khadi	u	25% or Rs. 180 per piece, whichever is higher	-
6214 20 39	---	Other	u	25% or Rs. 180 per piece, whichever is higher	-ö;
(xii) in heading 6215, for tariff item 6215 10 00 and the entries relating thereto, the following shall be substituted, namely :ô					
ô6215 10	---	<i>Of silk or silk waste:</i>			

6215 10 10	---	Khadi	u	25% or Rs. 55 per piece, whichever is higher	-
6215 10 90	---	Other	u	25% or Rs. 55 per piece, whichever is higher	-ö;

(41) in Chapter 68,ö

- (i) in Note 1, in clause (b), for the words öpaper coated with micaö, the words öpaper and paperboard coated with micaö shall be substituted ;
- (ii) in heading 6813, for sub-heading 6813 20, tariff items 6813 20 10 to 6813 89 00 and the entries relating thereto, the following shall be substituted, namely :ö

ö6813 20	---	<i>Containing asbestos:</i>			
6813 20 10	---	Brake lining and pads	kg.	15%	-
6813 20 90	---	Asbestos friction materials	kg.	15%	-
	---	<i>Not containing asbestos:</i>			
6813 81 00	---	Brake linings and pads	kg.	15%	-
6813 89 00	---	Other	kg.	15%	-ö;

(42) in Chapter 70,ö

- (i) in sub-heading Note, for the figures ö7013 91ö, the figures ö7013 91 00ö shall be substituted ;
- (ii) in heading 7005, in the entry in column (2) occurring against sub-heading 7005 21, for the words and brackets ömass (body tinted) opacifiedö, the words and brackets ömass (body tinted), opacifiedö shall be substituted ;
- (iii) in the entry in column (2) occurring against heading 7018, for the words öJEWELLERY, GLASSö, the words öJEWELLERY ; GLASSö shall be substituted ;

(43) in Chapter 71,

- (i) in heading 7103, for sub-heading 7103 10 and tariff items 7103 10 11 to 7103 99 90 and the entries relating thereto, the following shall be substituted, namely :

7103 10	---	<i>Unworked or simply sawn or roughly shaped: Precious or semi-precious stones of "Beryl" and "Chrysoberyl" mineralogical species:</i>			
7103 10 31	---	Emerald	kg.	10%	-
7103 10 32	---	Yellow/golden/pink/red/green beryl	kg.	10%	-
7103 10 33	---	Chrysoberyl (including chrysoberyl cat's eye)	kg.	10%	-
7103 10 34	---	Alexandrite (including alexandrite cat's eye)	kg.	10%	-
7103 10 39	---	Other	kg.	10%	-
	---	<i>Precious or semi-precious stones of "Corundum" and "Feldspar" mineralogical species:</i>			
7103 10 41	---	Ruby	kg.	10%	-
7103 10 42	---	Sapphire	kg.	10%	-
7103 10 43	---	Moonstone	kg.	10%	-
7103 10 49	---	Other	kg.	10%	-
	---	<i>Precious or semi-precious stones of "Garnet" and "Lazurite" mineralogical species:</i>			
7103 10 51	---	Garnet	kg.	10%	-
7103 10 52	---	Lapis-lazuli	kg.	10%	-
7103 10 59	---	Other	kg.	10%	-

	---	<i>Precious or semi-precious stones of "Prehnite" and "Quartz" mineralogical species:</i>			
7103 10 61	---	Prehnite	kg.	10%	-
7103 10 62	---	Agate	kg.	10%	-
7103 10 63	---	Aventurine	kg.	10%	-
7103 10 64	---	Chalcedony	kg.	10%	-
7103 10 69	---	Other	kg.	10%	-
	---	<i>Precious or semi-precious stones of "Tourmaline" and "Zoisite" mineralogical species:</i>			
7103 10 71	---	Tourmaline	kg.	10%	-
7103 10 72	---	Tanzanite	kg.	10%	-
7103 10 79	---	Other	kg.	10%	-
7103 10 90	---	Other	kg.	10%	-
	---	<i>Otherwise worked:</i>			
7103 91	---	<i>Ruby, sapphire and emeralds:</i>			
7103 91 10	---	Ruby	c/k	10%	-
7103 91 20	---	Sapphire	c/k	10%	-
7103 91 30	---	Emeralds	c/k	10%	-
7103 99	---	<i>Other:</i>			
	---	<i>Precious or semi-precious stones of "Beryl" and "Chrysoberyl" mineralogical species, other than "Emerald":</i>			

7103 99 11	---	Yellow/golden/pink/red/green beryl	c/k	10%	-
7103 99 12	---	Chrysoberyl (including chrysoberyl cat's eye)	c/k	10%	-
7103 99 13	---	Alexandrite (including alexandrite cat's eye)	c/k	10%	-
7103 99 19	---	Other	c/k	10%	-
<i>Precious or semi-precious stones of "Corundum"</i> <i>and "Fildspar" mineralogical species other than</i> <i>"Ruby" and "Sapphire":</i>					
7103 99 21	---	Moonstone	c/k	10%	-
7103 99 29	---	Other	c/k	10%	-
<i>Precious or semi-precious stones of "Garnet"</i> <i>and "Lazurite" mineralogical species :</i>					
7103 99 31	---	Garnet	c/k	10%	-
7103 99 32	---	Lapis-lazuli	c/k	10%	-
7103 99 39	---	Other	c/k	10%	-
<i>Precious or semi-precious stones of "Prehnite"</i> <i>and "Quartz" mineralogical species:</i>					
7103 99 41	---	Prehnite	c/k	10%	-
7103 99 42	---	Agate	c/k	10%	-
7103 99 43	---	Aventurine	c/k	10%	-
7103 99 44	---	Chalcedony	c/k	10%	-

7103 99 49	---	Other				
		<i>Precious or semi-precious stones of "Tourmaline" and "Zoisite" mineralogical species:</i>				
7103 99 51	---	Tourmaline	c/k	10%	-	
7103 99 52	---	Tanzanite	c/k	10%	-	
7103 99 59	---	Other	c/k	10%	-	
7103 99 90	---	Other	c/k	10%	-ö;	
(ii) in heading 7104, for tariff item 7104 20 00 and the entries relating thereto, the following shall be substituted, namely :ö						
ö7104 20	---	<i>Other, unworked or simply sawn or roughly shaped:</i>				
7104 20 10	---	Laboratory-created or laboratory grown or manmade or cultured or synthetic diamonds	kg.	10%	-	
7104 20 90	---	Other	kg.	10%	-ö;	
(iii) in heading 7106,ö						
(a) for tariff item 7106 91 00 and the entries relating thereto, the following shall be substituted, namely :ö						
ö7106 91	---	<i>Unwrought:</i>				
7106 91 10	---	Grains	kg.	12.5%	-	
7106 91 90	---	Other	kg.	12.5%	-ö;	
(b) after tariff item 7106 92 10 and the entries relating thereto, the following shall be inserted, namely :ö						
ö7106 92 20	---	Bar	kg.	12.5%	-ö;	

(44) in Chapter 72, in heading 7222, for the entry in column (2) occurring after the entry against tariff item 7222 20 19, the following shall be substituted, namely :ô

ô - - - *Other: "* ;

(45) in Chapter 73, in heading 7304,ô

(i) for the entry in column (2) occurring against tariff item 7304 22 00, the following shall be substituted, namely :ô

ô - - Drill pipe of stainless steelô ;

(ii) for the entry in column (2) occurring against tariff item 7304 23 90, the following shall be substituted, namely :ô

ô - - - Otherô ;

(iii) for the entry in column (2) occurring after the entry against tariff item 7304 49 00, the following shall be substituted, namely :ô

ô - - - *Other, of circular cross section, of alloy steel: "* ;

(46) in Chapter 74, in heading 7404,ô

(i) for tariff item 7404 00 21 and the entries relating thereto, the following shall be substituted, namely :ô

ô7404 00 21	- - - -	Empty or discharged cartridges of all bores and sizes, including the following: clean fired 70/30 brass shells free of bullets, iron and any other foreign material covered by ISRI code word -Lakeø; clean muffled (popped) 70/30 brass shells free of bullets, iron and any other foreign material covered by ISRI code word -Lambøö ;	kg.	5%	-ö ;
-------------	---------	--	-----	----	------

- (ii) in the entry in column (2) occurring against tariff item 7404 00 22, the portion beginning with the words "manganese bronze solids" and ending with the words "code word -Lambø;" shall be omitted ;
- (iii) for tariff item 7404 00 23 and the entries relating thereto, the following shall be substituted, namely :
- | | | | | | |
|------------|-----|---|-----|----|-----|
| 7404 00 24 | --- | Bronze scrap, including the following:
bronze solids covered ISRI code word -Parchø;
High lead bronze solids and borings covered by ISRI code word -Eliasø | kg. | 5% | - |
| 7404 00 25 | --- | Copper nickel scrap, including the following:
new cupro nickel clips and solids covered by ISRI code word -Dandyø; cupro nickel solids covered by ISRI code word -Dauntø; soldered cupro-nickel solids covered by ISRI code word -Deltaø; cupro nickel spinings, turnings, borings covered by ISRI code word -Decoyø;øø; | kg. | 5% | -ø; |
- (47) in Chapter 75, in heading 7503, in the entry in column (2) occurring against tariff item 7503 00 10, the portion beginning with the words "new cupro nickel clips" and ending with the words "code word -Depthø;" shall be omitted ;
- (48) in Chapter 76, in heading 7602, in the entry in column (2) occurring against tariff item 7602 00 10,ø
- the words and letters "Sweated aluminium covered by ISRI code word -Throbø;" shall be omitted ;
 - the words and letters "Aluminium drosses, spatterns, spellings, skimmings and sweepings covered by ISRI code word -Thirlø;" shall be omitted ;
- (49) in Chapter 78, in heading 7802, in the entry in column (2) occurring against tariff item 7802 00 10,ø
- the words and letters "lead covered copper cable covered by ISRI code word -Relayø;" shall be omitted ;

- (ii) the portion beginning with the words "Lead battery plates" and ending with the words "code word -Rentsø;" shall be omitted ;
- (50) in Chapter 79, in heading 7902, in the entry in column (2) occurring against tariff item 7902 00 10,
- (i) the words and letters "Zinc die cast slabs or pigs covered by ISRI code word -Scullø;" shall be omitted ;
- (ii) the portion beginning with the words "Hot dip galvanizers" and ending with the words "corrosion or -oxidationø;" shall be omitted ;
- (51) in Chapter 85,
- (i) in heading 8517,66
- (a) for tariff items 8517 12 10 and 8517 12 90 and entries relating thereto, the following shall be substituted, namely :
- | | | | | | |
|------------|-----|--|---|-----|-----|
| 8517 12 11 | --- | Mobile phones, other than push button type | u | 20% | - |
| 8517 12 19 | --- | Mobile phones, push button type | u | 20% | - |
| 8517 12 90 | --- | Telephones for other wireless networks | u | 20% | -ø; |
- (b) tariff item 8517 69 30 and the entries relating thereto, shall be omitted ;
- (ii) in heading 8525, for sub-heading 8525 60 and tariff items 8525 60 11 to 8525 60 99 and the entries relating thereto, the following shall be substituted, namely :
- | | | | | | |
|------------|-----|--|---|------|-----|
| 8525 60 00 | --- | Transmission apparatus incorporating reception apparatus | u | Free | -ø; |
|------------|-----|--|---|------|-----|
- (iii) in heading 8527, for sub-heading 8527 99 and tariff items 8527 99 11 to 8527 99 90 and the entries relating thereto, the following shall be substituted, namely :
- | | | | | | |
|------------|-----|-------|---|-----|-----|
| 8527 99 00 | --- | Other | u | 10% | -ø; |
|------------|-----|-------|---|-----|-----|

(52) in Chapter 90, in heading 9018, for tariff items 9018 90 29 to 9018 90 33 and the entries relating thereto, the following shall be substituted, namely :

9018 90 29	---	Other	u	10%	-
	---	<i>Artificial kidney (dialysis) apparatus, blood transfusion apparatus:</i>			
9018 90 31	---	Artificial kidney (dialysis) apparatus	u	10%	-
9018 90 32	---	Blood transfusion apparatus	u	10%	-ö.

(Sd.) DR. G. NARAYANARAJU,
Secretary to the Govt. of India.

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EXTRAORDINARY

REGD. NO. JKô 33



THE

JAMMU & KASHMIR GOVERNMENT GAZETTE

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Separate paging is given to this part in order that it may be filed as a
separate compilation.

PART II—B

Notifications, Notices and Order by Heads of Departments.

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GOVERNMENT OF JAMMU AND KASHMIR
STATE INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT.

File No. 877/ITLC/2012.

Institution Dated 05-04-2012.

Date of Award 26-08-2019.

Abdul Rehman Sofi S/o Ghulam Mohammad Sofi
R/o Shari Bhat Hawal, Srinagar

(Applicant)

Through :ô Counsel Advocate Rasheeda Shaheen LL.M.

V/s.

1. Director, Industries, Old Sectt., Srinagar .
2. Manager, Government Joinery Mill, Pampore, Srinagar.

(Non-applicants)

Through :ô Counsel Advocate Sofi Manzoor for Respondents.

In the matter of : Application ,seeking benefits of upgradation of grade
Cushioner and Senior Cushioner at par and at the same

analogy the Junior colleagues Cushioners were given and recovery of the benefits thereof in terms of S.33©(2) of the I. D. Act, 1947 and S.15(2) of the Payment of Wages Act, 1936 .

Present : Mohammad Ali Khan, Presiding Officer
(District and Sessions Judge)

That the applicant continued to serve in the abovementioned revised grade till date of retirement on superannuation in the year, 2010 without given any chance of promotion though having a superior claim being senior to other colleagues who were engaged on daily wages much later to the applicant.

That surprisingly, the junior colleague namely Mohammad Ashraf was given another promotion as Cushioner in the grade of 2610-70-3175-75-3795 w. e. f. 01-09-1997 ignoring the superior claim of the applicant being senior to the promotee.

That again the said promotee (junior colleague) was bestowed with another promotion and promoted to the grade of 3000-85-4020-90-4560

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w. e. f. 01-12-2000 vide order No. JKI/422/2000 dated 01-12-2000 ignoring
again the genuine claim of the applicant to next promotion.

That the applicant's superior claim of promotion to the next higher post of "Senior Cushioner" was ignored and favoritism was shown towards the Junior worker Ashraf Chesti by giving him promotion to the other highest grade of Rs. 4000-110-6090 in the year 2007 issued vide order No JKI/24/2007 dated 08-05-2007.

That the applicant had made oral as well as written representations before the authorities against this discrimination and favoritism to the blue eyed one ignoring his genuine and superior claim of seniority and right to promotion but no action was taken and the lawful right of superior claim was not considered by the Non-applicants.

The applicant after exhausting all his efforts to get justice at the hands of the authorities of respondents (Non-applicants) approached this Court for seeking justice and redressal of his grievance and equal treatment of his demand at par and at the same analogy the promoted (junior colleague) namely Mohammad Ashraf Chesti was given.

This Tribunal/Labour Court after taking cognizance of the case under the relevant provisions of law called upon both the parties. Initially the respondents caused their appearance through their counsel who were provided the basic claim application of the claimant applicant with the direction to file the objections which they did not file. After 02.09.2014, the respondents chosen to remain absent and did not appear and not participated in the proceedings before this Tribunal/Labour Court either personally or through their counsel or representative with the result the court had not any alternative but to proceed ex parte against the respondents and the applicant was directed to produce the evidence in support of his claim application.

On the day of May, 2016 the authorized representative of respondents approached the Court/Tribunal and filed an application for setting aside an ex parte proceedings initiated against them on 02-09-2014 and also filed objections along with annexures and power of attorney and the same form part of the file. The copy of the same were furnished to the petitioner/ applicant in the open Court with the direction to file the counter objections / reply. The file was posted for 13-06-2016 .The applicant along with his learned Counsel appeared and filed an application seeking therein an amendment of main application which form part of Court file. The respondent were not present and again were absent and did not make their appearance either in person or through any counsel or any representative ,therefore the exparte proceedings initiated against them earlier continued

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and remained in force till last. Meanwhile the application of the applicant
presented on 13-06-2016 seeking for amendment in the main original claim
application was allowed and the petitioner/applicant was directed to lead his
evidence in light of amended application which he did. Three witnesses
including the petitioner applicant were examined on affidavit namely Abdul
Rehman Sofi son of Kh. Ghulam Mohammad Sofi resident of Shari Bhat,
Hawal, Srinagar, aged 65 years the applicant himself (2) Ghulam Mohammad
Mistri S/o AU Mohammad Mistri, resident of Dalgate, Srinagar aged 70
years occupation retired employee of the respondents and (3) Ghulam
Mohammad Bhat son of Abdul Rehman Bhat resident of Pampore, Pulwama
aged 50 years, occupation Government employee. All of the three witnesses
in one voice had stated that the applicant was working in the respondent
department and was their fellow worker who was engaged as a daily wager,
on 09/1968 and had worked with dedication and zeal and zest pursuant to
SRO-64 of 1994 whereby the daily wagers who had put on seven consecutive
years of service were regularized as a matter of Government policy and
petitioner/applicant was also regularized as Assistant Cushioner with other
workers and later on he was promoted from Asstt. Cushioner to Cushioner
but the grade of the said post was not released in his favour whileas his
Juniors namely Ghulam Hassan Mir, Ali Mohammad Ganaie and Mohammad
Ashraf Chesti were also promoted as Cushioner and the grade of the said
post was released in their favour but not in favour of the applicant. The
applicant got aggrieved with the promotion and release of higher grade to
his colleagues and Junior to him therefore agitated this discrimination before
the higher authorities of the respondents but with no result. The applicant
had served the respondents department with his utmost honesty, dedication,
zeal and zeal but was deprived of the grade attached to the post of
Cushioner from time to time. The most unfortunate was that his Juniors
were given the grade of the said post particularly the abovementioned
employees at the very same moment they were promoted but the same
consideration was not given in the petitioner's case which is discrimination
and against the policy of the employment. The indifferent attitude of the
respondent towards the petitioner constrained him to serve the legal
notice to the respondent for seeking redressal of the discrimination but of no
use and thereafter petitioner had approached to the office of Assistant
Labour Commissioner (ALC), Pulwama and the said competent authority
had also recommended the respondents to make necessary grade entry in
his service book and referred the matter for the final settlement before this
forum.

The applicant in his statement filed in the shape of affidavit had stated

In this connection the applicant/petitioner had made many

The other two witnesses, namely Ghulam Mohammed Mistri, and

The other two witnesses namely Ghulam Mohammad Mistri and Ghulam Mohammad Bhat stated that they know the applicant as they were working with him as daily wagers, in the respondents department they were also regularized vide SRO-64 of 1994 as Assistant Cushioner and were given all the benefits under rules but the grade of the post of Cushioner and senior cushioner was not released in favour of the applicant/petitioner while

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as the grade of the post of the Cushioner and senior Cushioner was released
in favour of other employee particularly in favour of Mohammad Ashraf
Chesti. The applicant had agitated this discrimination with the respondents
and had even filed a case against them against this unjust favoritism to
which the applicant had suffered a lot as his retirement benefits were not
released as per the grade of :-Cushioner and Senior cushioner.

Thus the statement of the petitioner and other two witnesses corroborated clearly established the fact that the petitioner has been discriminated by the respondents in implementing the orders passed by them where by the juniors of the petitioner had been given the grade of the higher post but the petitioner has been denied the same for the reasons better known to the respondents. The statements of both the said two witnesses are important as both of them were working with the respondents at the time when the applicant was in service as such they have first hand information knowledge regarding the discrimination which the petitioner faced at the hands of the respondents. Further the petitioner has already annexed and submitted the relevant documents in the form of his own service book and that of his Junior Mohammad Ashraf which also support the contentions of the petitioner. The evidence of the petitioner has not been rebutted by the respondents and in absence of any rebuttal the evidence of the petitioner recorded on affidavit is to be considered as sole evidence besides other relevant documents filed and produced by the petitioner before the Court/Tribunal, support the Claim petition of the applicant.

The Scrutiny and examination of the case file and all the relevant documents attached with the file reveals that the applicant was engaged and appointed as a daily wager in the year Sept., 1968 and another employee namely Mohammad Ashraf was also engaged and appointed as daily wager by the respondent department in the year 1972 i. e. four years later the engagement of the applicant and both the daily wage employees were posted in the industrial unit of Government Ply Board Industries Ltd., Pampore a substituent industrial unit of the Respondent's department (Industries and Commerce Department). Then after putting in a period of at least 26 years of service as a daily wager by the applicant, the Government of the State formulated a policy to give protection of the service of the daily wagers and to regularize the services of the daily wagers and bring them on regular establishment and on a graded posts. The Jammu and Kashmir Daily rated workers/work charges employees (Regularization) Rules, 1994 came in existence vide SRO-64 dated 24-03-1994 whereunder the daily wagers who have seven years of continuous service were brought on regular establishment and both the applicant as well as the other mentioned employee

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Mr. Chasti were benefitted and both the said employees were brought on
the regular service and on the post of Asstt. Cushioner w. e. f 01-04-
1994 were regularized both continued to service in the Govt. Ply Board
Industries Ltd., Pampore till another Promotion to the post of Cushioner
was given to both the two employees including the applicant but unfortunately
the grade attached with the post of Cushioner was not given and granted
to the applicant but the same was given to the other employee namely
Mr.Chesti who happened to be junior to the applicant interms of the
engagement as daily wager in the year, 1972. This conferring of the grade
attached with the post of cushioner upon the Junior employee irked the
applicant and he raised voice against this discrimination and pleaded his
case of discrimination before his bosses and the higher authorities of the
respondent but to no avail. He also had approached the concerned authority
of the Labour department (Assistant Labour Commissioner, Pulwama)
with his grievance but his grievance could not be solved despite the assurances
of the respondents. With the result the applicant's pay scale and grade
stuck to the post of Asstt Cushioner till date of his retirement while as the
junior employee not only enjoyed the full pay scale and grade of the post of
Cushioner but also was favoured with further promotions to the post of
Senior Cushioner with full pay scale and grade under the garb of an
employee of the Govt. Joinery Mill, Pampore where he was transferred
from his initial place of appointment and posting i. e Government Ply Board
industries under Order No. JKI/110/2005 dated 02-12-2005. Thus several
discrimination not only at the level of official with the respect to the promotion
but huge monetary losses even at the date of retirement on superannuation
as his retrial benefits were assessed and calculated at the post of Asstt.
Cushioner were faced by the applicant. This jeopardical treatment of the
respondent with the applicant , this Court/Tribunal feels is un ethical and
injustice in case of the applicant without considering the long span of about
50 years of service rendered by the applicant in the respondents department
. Further the transfer of the junior employee from one industrial unit to
another industrial unit does not change the status of the employee and does
not confer any superior right or claim for further promotion upon him ignoring
the seniority and superior claim of the applicant. Thus the act of the
respondent department in this context is not found genuine and is
condemnable . Therefore this Court/Tribunal held the applicant entitled to
be treated at par with the junior employee namely Mr. Chesti in terms of
promotion along with the scale and grade attached to the higher post from
time to time. The plea of the respondent's department that the Claim
application of the applicant is governed under J&K Industries Employees
Service rules and is therefore not maintainable does not hold good and is
time bar. The claim application has filed with period of 2 years in terms of

8 The J&K Govt. Gazette, 25th Nov., 2019/4th Agra., 1941. [No. 34-1
S.15(2) of the payment of wages Act, 1936. Further the claim of the applicant
has remained a continuing during in service period and even after retirement.
The contention of the non-applicant is therefore vague and is not allowed.

Further another plea of the non-applicant with respect to non-maintainability under Industrial Dispute Act, 1947 is not relevant because any dispute or difference between Employer and Worker connected with the employment or terms of employment or conditions of labour given rise to an industrial dispute as defined in S.2(K) of the I.D. Act, 1947. The dispute in the present case is related to the employment of the applicant is therefore covered under the above mentioned industrial dispute in terms of S.2 (K) of the Industrial Dispute Act, 1947. Another plea of the respondents w.r.t. time bar claim application of the applicant is well addressed in the case of State power Holding Company Ltd Raipur and Another V/s. Johri Lal Sharma and Ors. 2017 Lab.I.C 3132 (C H M) wherein Chitigarh Honøble High Court has held that the employee at any time, during his service can challenge his promotion and the fixation of pay as it is a Continuous Wrong which give rise to a recurring cause of action each time he is paid a salary which is not computed in accordance of the rules.

Payment of correct salary computed on the basis of proper pay fixation as per rules, is a right which subsists during the entire tenure of service and can be exercised at the time of each payment of the salary. Further the Honøble High Court has held that the doctrine of laches/limitation will apply to cases relating to seniority or promotion etc. if affects others . But in the present case only the applicant was affected with undue promotion of the junior colleague and fixation of his pay in the higher grade leaving behind the superior claim of promotion and allocation of higher grade attached to the post. Therefore the contention of the respondents in the context has no weight and is rejected . This Court/Tribunal lays its hand on a judgement of Honøble Supreme Court delivered in the case of Union of India Versus Tarsem Singh (2008) 8 S.C.C 648 where under the Honøble Supreme Court of India has held that where a service related Claim is based on a continuing wrong, relief can be granted even if there is a long delay in seeking relief. After examining and discussing all the aspects of the case in the above mentioned paras, the Court/Tribunal feels that indeed the applicant has been discriminated at all stages of promotion and grant of the grades attached with the posts and favoritism has been shown and showered upon the juniors ignoring the genuine and rightful and legal right of superiority and seniority of the applicant at the times of the granting of the promotions. This part of attitude on the part of the employer amounts to unfair labour practice as is well defined at items 7 and 9 under schedule 5th of the Industrial Dispute

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Act in terms of S.2 (ra) and amounts to an offence and can be penalized according to the law. Therefore the Court held the applicant entitled to all the promotions and relaease of full grade attached with the higher posts at par with other junior colleague who were bestowed with the higher promotions and grade at the behest of their employers. The court therefore directs the respondents to re-fix the salary and wages of the applicant at par and at the same analogy the other junior employees especially Mr. Chesti has been granted and his salary fixed. Meanwhile the applicant had presented a due and drawn statement of his wages w. e. f. 01-04-1997 till his date of retirement along with all his retirement benefits which forms part of the Court file.

The Court estimates the total benefits of entitlements of the applicant to Rs. 3,32,974/- and passes the order in favour of the applicant and against the respondents with the direction to them to deposit the decreed amount of Rs. 3,32,974/- rupees three lac thirty two thousand nine hundred and seventy four only.

The respondents are accordingly directed to deposit the decreed amount of Rs. 3,32,974/- with this Court/Tribunal within one month from the date of announcement of this Judgement failing which the same decreed amount shall be recovered as per Law.

Award is accordingly passed in favour of the applicant and against the respondents. A copy of order be sent to the appropriate Government through its Commissioner/Secretary, Labour Department for information and its publication in the Govt. Gazette.

The file, after due completion, be consigned to records.

Announced :
Dated : 26-08-2019

(Sd.) MOHAMMAD ALI KHAN,

Presiding Officer,
(District and Sessions Judge),
Industrial Tribunal-cum-Labour Court,
Jammu and Kashmir.